

2025

Sustainability Report

Well-Being



YANKEY Engineering Co., Ltd.

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Message from Management

Amid the global transition toward net-zero, the reshaping of supply chain resilience, and rapid developments in the high-tech industry, the Company recognizes that sustainable competitiveness depends not only on engineering expertise and project delivery, but also on the ability to maintain long-term balance across governance, environmental and social responsibility.

As a turnkey engineering service provider of MEP and cleanrooms for high-tech facilities, the Company upholds integrity, professionalism, pragmatism, and partnership with clients and suppliers as the core principles of its sustainable management philosophy. The Company provides end-to-end integrated services covering planning, design, construction, testing, commissioning, project completion, and energy-saving technologies, while continually responding to client expectations for quality, safety, efficiency, and sustainable value.

In 2025, the Company continued to advance both operational growth and sustainability governance. Standalone operating revenue reached NT\$19,962,372 thousand, representing a 62.23% increase from the previous year and reflecting the results of accumulated engineering expertise and client trust. Through the Sustainability Development Committee and Board's oversight, the Company integrates sustainability goals, risk management, and information disclosure into its management cycle, and applies the PDCA approach to monitor the effectiveness of each action.

At the same time, the Company continued to strengthen client service and project quality. In 2025, client satisfaction met the target; no complaints related to engineering services or environmental, health, and safety regulations were received, and no incidents involving breach of client privacy or leakage of confidential information occurred. These results demonstrate the Company's concrete commitment to the clients.



劉士源

Shih-Yuan Liu, Chairman
Chairman / ESG Committee Chairman

Message from Management

In value chain management, suppliers and contractors are regarded as key partners in advancing sustainability. In 2025, all new suppliers completed and passed environmental and social evaluations. A total of 215 suppliers underwent regular assessments, with 100% coverage of environmental and social impact evaluation. Supplier Conference was held with 97 supplier participations signing Occupational Safety and Health Declarations, extending safety, human rights, environmental, and ethical standards across the value chain. Green procurement rate for IT equipment reached 96%. The Company will continue to leverage procurement practices to drive lower environmental impact and promote a responsible supply chain.

Environmental sustainability is our key responsibility in addressing climate change. The Company initiated ISO 14064-1 greenhouse gas (GHG) inventory in 2023, including Scope 3 emissions, and completed the inventory in 2025. Scope 3 emissions decreased by 65.51% compared with 2024, and gasoline consumption by company vehicles decreased significantly by 85.70% compared with 2024.

Aligned with the goal of net-zero emissions by 2050, the Company continues to promote energy efficiency, electricity conservation, low-carbon transportation, and contractor carbon management. Water intake intensity was 0.00016 million liters per NT\$1 million revenue, and 100% of industrial waste was recycled. Waste intensity reached 0.1492 metric tons per NT\$1 million revenue, meeting targets. A Biodiversity and No-Deforestation Policy has also been established, incorporating early-stage environmental risk identification for engineering projects, pollution prevention, contractor management, green procurement, and environmental engagement actions, into the management approach.

Shih-Yuan Liu, Chairman
Chairman / ESG Committee Chairman

Message from Management

Talent and occupational safety are the foundation of success in the engineering services industry. The Company values employee rights, learning and development, while creating a friendly workplace. In 2025, no labor disputes occurred, and the average training hours per employee reached 24.52 hours. A total of 603 participants attended human-rights-related, legal compliance, and communication training, while human rights assessments were conducted for 215 suppliers.

In occupational safety, the Company continues to pursue the vision of zero accidents and maintains the validity of ISO 45001, ISO 14001, and TOSHMS certifications. In 2025, 2,288 participants completed occupational safety and health training, with a total of 2,789 training hours. The recordable injury rate decreased by 72.77% compared with 2024. Safety improvement initiatives, such as the Safety Proposal Selection activity, were also implemented to translate frontline experience into safer practices and embed safety culture into daily operations.

Looking ahead, the Company will continue to support the high-tech industry through engineering expertise, strengthen operational resilience through sound governance, fulfill climate responsibility through low-carbon transformation, protect employees through safety culture, and pursue mutual prosperity through value chain collaboration. Sustainable development is the result of continuous improvement across every project, design, procurement decision, and service commitment. The Company will move forward together with clients, employees, supply partners, shareholders, and society to become a trusted engineering service enterprise with both professional value and sustainable impact.



Marco Lin, General Managers

President / ESG Committee

Annual Sustainability Performance

Aspect	Performance	SDGs Targets
 Environmental	- Completed 2025 ISO 14064 GHG inventory and third-party verification - Green procurement: NT\$23,284 thousand - Energy consumption intensity: 66% YoY decrease (compared with 2024) - Total GHG emissions: 32.62% YoY decrease (compared with 2024) - Water intake intensity: 27.27% YoY decrease (compared with 2024) - Waste intensity: 0.1492 metric tons per NT\$1 million revenue (target achieved) - IFRS S2 climate-related disclosures completed	  
 Social	- Donation: NT\$510 thousand scholarships and grants to National Chin-Yi University of Technology (NCUT) and National Taipei University of Technology (NTUT) - Donation: NT\$5,000 thousand to NTUT for campus development 12 industry-academia interns employed, with total remuneration of NT\$5,985 thousand - Female workforce ratio: 30.34% - Human rights policy violation: 0 - Entry-level salaries: 1.22× local minimum wage - Male-to-female pay ratio: Managerial: 1.02:1; non-managerial: 1.15:1 - Average training hours per employee: 24.52; female employees: 25.91; male employees: 23.91	     
 Corporate Governance	- Integrity management and regulatory compliance training: 603 attended - ISO/IEC 27001 implemented - Annual supplier sustainability evaluation completed - Recognition: 27th National Golden Award for Architecture and National First Prize in 2025 - Consolidated revenue: NT\$22.352 billion, 47.13% YoY increase (compared with 2024)	   

Editorial Policy

This report covers the period from January 1 to December 31, 2025, and discloses the Company's sustainability strategies, performance, and commitments across corporate governance, economic, environmental, and social aspects. The report has been prepared in accordance with the GRI Standards, with reference to the SASB Sustainability Accounting Standards, IFRS S2 Climate-related Disclosures, and TWSE sustainability reporting requirements, while aligning with the United Nations Sustainable Development Goals (SDGs). Prepared with transparency and accountability, the report communicates the Company's sustainability strategies, actions, and performance to stakeholders while demonstrating its commitment to corporate responsibility and sustainable development.

Report Review Description

The report was prepared by the Sustainability Development Committee and approved by the Board of Directors in August 2026. Material topics were identified through stakeholder engagement and internal assessment. Financial data are based on the annual financial report.

Independent third-party verification was conducted by GREAT International Certification Co., Ltd., in accordance with AA1000: AS v3 Type 1 moderate level, and GRI 2021 Standards. Please see certification reference in Appendix.



Report Preparation Principles and Framework

Material topics were identified through stakeholder questionnaires and internal impact assessments, aligned with operational strategy and reviewed by the Sustainability Development Committee.

Economic and financial data are based on consolidated financial statements and presented in New Taiwan dollars. Environmental and social disclosures cover operations in Taiwan. Other reinvested businesses are not included in the reporting boundary. Any information beyond this scope will be noted in the

Report Management Process

Phase	Subject	Accountable Party
Topic Collection	1. Determine stakeholders 2. Collect topics of concern	Sustainability Development Committee
Determination of Material Topics	1. Stakeholder assessment of external economic, environmental, and people-related impacts 2. Internal operational impact assessment 3. Resolution of the Sustainability Development Committee meeting	Sustainability Development Committee
Content consolidation	Collection of management approaches and performance data	Sustainability Development Committee
Initial draft	Content edits and preparation	Sustainability Development Committee / relevant operating departments
Review and Finalization	Internal review	Sustainability Development Committee
Announcement and Publication	Report to the Board of Directors / release report	Sustainability Development Committee

● Publication Date and Cycle

The Company publishes this report annually. Publication dates are as follows:

- Previous release date: August 2025.
- Current release date: August 2026.
- Incoming intended release date: August 2027.

● Restatement

This report has no restatements this year resulting from major organizational changes or changes in the reporting scope. If any information has been adjusted or changed, it is explained in the relevant chapter.

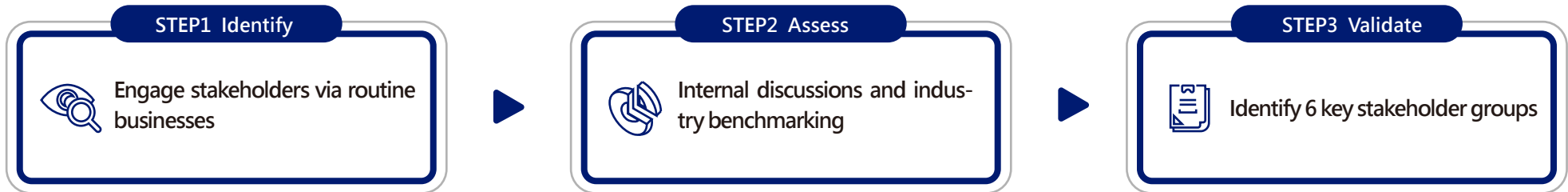
● Contact Information

In support of environmental protection and paperless communication, and to fulfill corporate citizenship responsibilities, this report is published on the Company website in Traditional Chinese electronic format for readers' reference. Readers are welcome to visit the Company website:



For any questions or suggestions regarding this report, reach us at:
Address: 18F.-3, No. 266, Sec. 1, Wenhua 2nd Rd., Linkou Dist., New Taipei City, Taiwan
Contact: Secretary-General, Sustainability Development Committee
Tel: 02-26001350 ext. 0212
Email : dereklin@yankey.com.tw
Website: <https://www.yankey.com/>

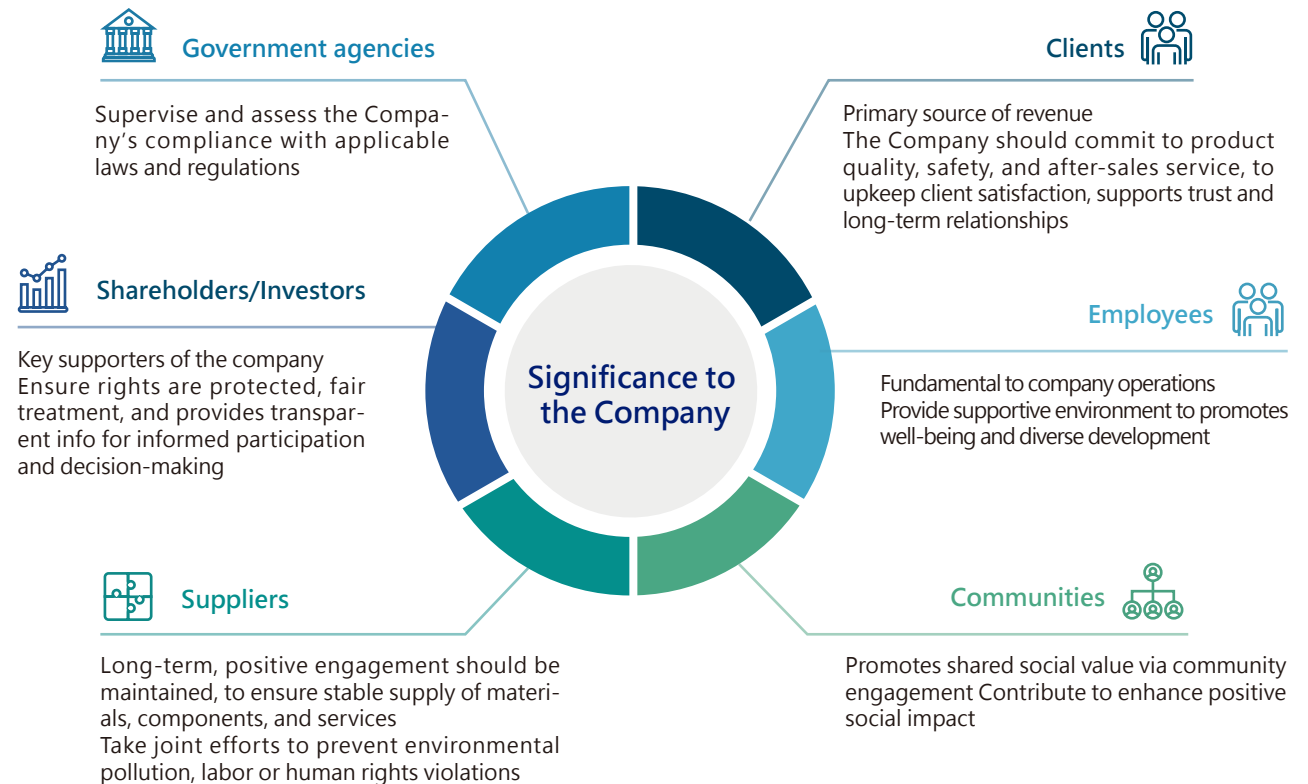
Stakeholder Communication and Material Topic Identification



Identify Key Stakeholders

Through routine business interactions with stakeholders, internal discussions, and benchmarking against industry practices, the Company identifies and evaluates key stakeholder groups. In pursuing sustainable operations, the Company places strong emphasis on stakeholder engagement. Individuals or groups that may have a significant impact on operations are identified as stakeholders.

Based on the five principles of the AA1000 Stakeholder Engagement Standard (SES)—dependency, responsibility, influence, diverse perspectives, and tension—the Sustainability Development Committee has identified six key stakeholder groups: employees, clients, suppliers, government agencies, shareholders/investors, and communities.



Stakeholder Communication Channels and Topics of Concern

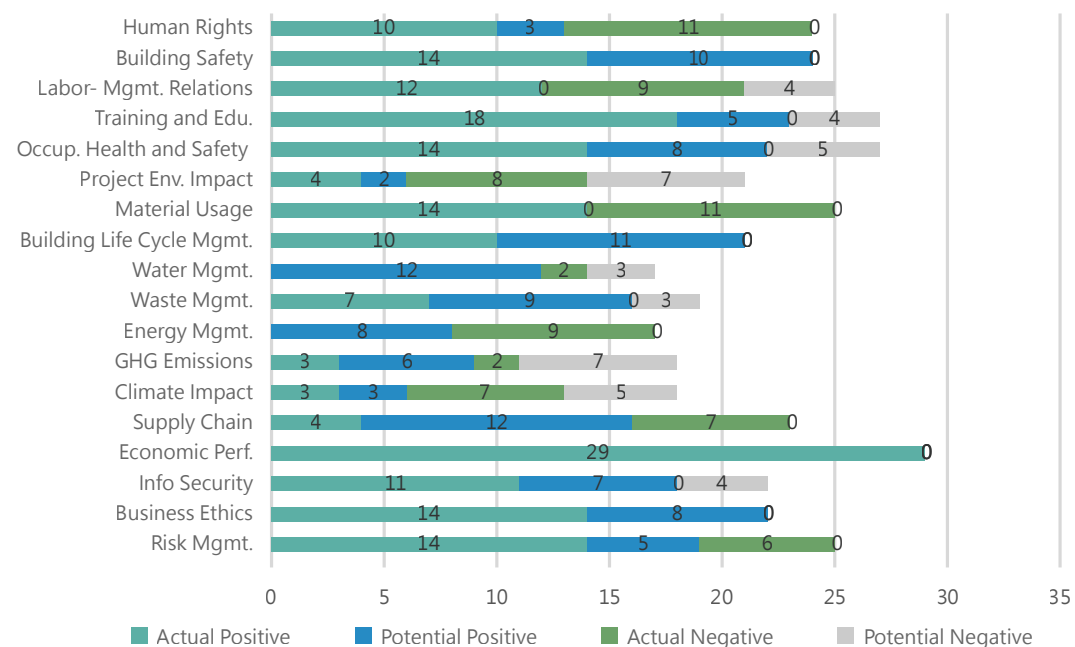
Different stakeholder groups have different expectations and areas of concern regarding Yankey Engineering. The Company provides sustainability-related information through its official website and maintains open and direct communication channels to ensure timely understanding of stakeholder expectations and prompt responses.

Through ongoing engagement, the Company aims to foster mutually beneficial relationships and advance sustainable operations, while continuously reviewing and improving sustainability performance. Communication outcomes with key stakeholders are reported annually to the Board of Directors to support sustainability strategy planning.

Topics raised through routine interactions between departments and stakeholders are consolidated by the Sustainability Development Committee. With reference to the GRI Standards (2021) and SASB industry indicators, the Company evaluates the actual and potential positive and negative impacts on the economy, environment, and society. A total of 18 sustainability topics have been identified across economic, environmental, and social dimensions, ensuring ESG disclosures align with stakeholder expectations.



Sustainability Topic Impact Assessment





Government Agencies

Topics of Concern

- Information Security
- Occupational Health and Safety
- Energy Management
- Waste Mgmt.
- Business Ethics
- Climate Impact
- GHG Emissions

Communication Channels & Frequency

- MOPS / As required
- Corporate Governance Evaluation / Annual
- Regulatory inspections / Annual
- Policy briefings / As required
- Official correspondence / As required

Communication Results (2025)

- ✓ official documents: 634 released: 61
- ✓ Material Information released: 30



Shareholders / Investors

Topics of Concern

- Business Ethics
- Economic Performance
- Risk Management
- GHG Emissions
- Climate Impact Management

Communication Channels & Frequency

- MOPS / As required
- Monthly revenue, quarterly financial reports / Annual
- Shareholders' Meeting / Annual
- Official website, telephone, and email / As required
- Investor conference / Annual

Communication Results (2025)

- ✓ Shareholder meeting attendance rate: 68.96%
- ✓ Investor hotline: 72 inquiries received and processed
- ✓ Investor conferences held: 4 sessions



Suppliers

Topics of Concern

- Sustainable Supply Chain
- Energy Management
- Materials Use
- Economic Performance
- Information Security
- Business Ethics
- Occupational Health and Safety

Communication Channels & Frequency

- Supplier / subcontractor meetings /As required
- Contractor Safety and Health Guidelines /As required
- Supplier / subcontractor audits /Annual
- Supplier questionnaire /As required

Communication Results (2025)

- ✓ Toolbox meetings: 22 sessions per month
- ✓ Coordination meetings: conducted monthly, regularly or as required in accordance with regulations
- ✓ Vendor meetings: 2-3 sessions per week for high-risk operations, including method review and reasonable approach



Clients

Topics of Concern

- Occupational Health and Safety
- Risk Management
- Waste Management
- Energy Management
- Human Rights Policy
- Climate Impact Management
- GHG Emissions
- Project Environmental Impact
- Building Life Cycle Management
- Water Resource Management
- Sustainable Supply Chain
- Information Security
- Building Safety Management
- Business Ethics
- Economic Performance

Communication Channels & Frequency

- Client meetings /As required
- Client satisfaction survey /Annual
- Client audits /As required
- Client questionnaire /As required

Annual Communication Results (2025)

- ✓ Conduct client satisfaction surveys
- ✓ Approx. 600 meetings held for major projects



Employees

Topics of Concern

- Business Ethics
- Economic Performance
- Labor-Management Relations
- Training and Education
- Occupational Health and Safety
- Human Rights Policy

Communication Channels & Frequency

- Labor-management meetings /Quarterly
- Employee grievance email mailbox /As required
- Employee Welfare Committee meetings /As required
- Manager meetings /As required
- Department meetings and performance interviews /Regularly
- Internal company announcements /As required
- Safety and Health Committee meetings /Quarterly

Annual Communication Results (2025)

- ✓ On-site occupational health services: total 145
(4 sessions/year with physician present; 4 sessions/month with nurse present)
- ✓ Labor-management meetings: 4 per year
- ✓ Management meeting: monthly



Communities

Topics of Concern

- Climate Impact Management
- Energy Management
- Waste Management
- Water Resource Management
- GHG Emissions

Communication Channels & Frequency

- Community meetings / As required
- Donation
- public welfare activities

Annual Communication Results (2025)

- ✓ Donation: NT\$510 thousand scholarships and grants to National Chin-Yi University of Technology (NCUT) and National Taipei University of Technology (NTUT)
- ✓ 12 industry-academia interns employed, total remuneration NT\$5,985 thousand
- ✓ Donation: NT\$5,000 thousand to NTUT for campus development
- ✓ Sponsored: Fountain of Wisdom Theatre performance of "Meeting Pandora"
- ✓ Sponsored: Tainan Municipal Gueiren District Wunhua Elementary School badminton team
- ✓ Sponsored: 2025 Taipei Pickleball Open

Material Topic Identification Process

Sustainability

18 items

Stakeholder Impact
Evaluation Questionnaire

86 collected

Operation Impact Survey
Sustainability Committee Meeting

Material Topics

7 items



The Sustainability Development Committee identified a total of 18 sustainability topics. In 2025, the Company referenced the results of the 2023 stakeholder questionnaire, while committee members completed six internal operational impact evaluations.

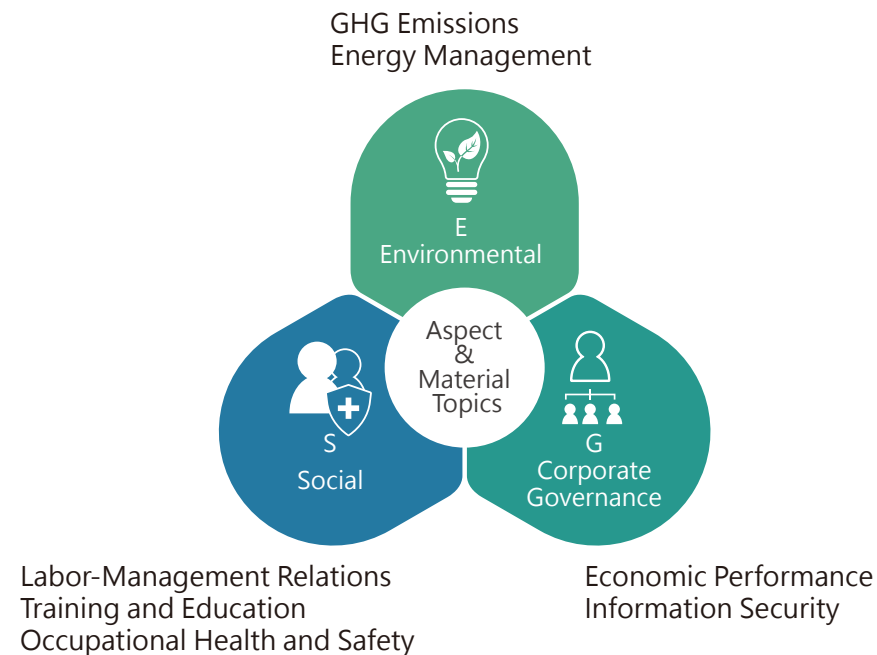
Based on stakeholder perspectives and evaluations, the Sustainability Development Committee reviewed and determined the material topics for the year. Following confirmation by the General Manager, seven material topics across environmental, social, and economic dimensions were identified as priorities for disclosure.

The management approach and related disclosures for each material topic are presented in this report.

Note: The stakeholder questionnaire is conducted every three years. The previous survey was conducted in 2023, and the next round is in 2026. The internal operational impact questionnaire is conducted annually.

Changes and Ranking of Material Topics

Changes in Material Topics		
2024	2025	Ranking
Occupational Health and Safety	Economic Performance	New
Labor-Management Relations	Occupational Health and Safety	↓ 1
Training and Education	Training and Education	-
Information Security	Labor-Management Relations	↓ 2
Energy Management	Information Security	↓ 1
GHG Emissions	GHG Emissions	-
Energy Management		↓ 2



Material Topic Ranking			
01 Economic Performance	06 Human Rights Policy	11 Business Ethics	16 Climate Impact Management
02 Risk Management	07 Labor-Management Relations	12 Project Environmental Impact	17 Water Resource Management
03 Occupational Health and Safety	08 Building Safety Management	13 Building Life Cycle Assessment	18 Energy Management
04 Training and Education	09 Sustainable Supply Chain	14 Waste Management	
05 Materials Use	10 Information Security	15 GHG Emissions	

Note: Items highlighted in ■ are material topics.

◎ List of Material Topics

Material Topic	Positive / Negative Impact	GRI Standards	Value Chain Impact Boundary of Material Topics						Mgmt. Approach Disclosure Chapter
			Comp.	Clnt.	Govt.	Splr.	Comm.	Shld/Inv.	
Economic Performance	Core to the operations. Revenue 47.13% YoY increase (compared with 2024) Actual positive impact	GRI 201-1 GRI 201-2	●	●		●		●	2.3 Operating Performance
Information Security	Strengthened controls; continued investment. Reduced risk incident. Actual positive impact	Company-specific Topic	●	●	●	●		●	1.6 Information Security
Labor-Management Relations	Supportive workplace. Welfare, communication, grievance channels. Reduced human rights risk; aligned with operations Actual positive impact.	GRI 401-1 GRI 401-2 GRI 401-3	●	●	●		●		3. Social Care
Energy Management / GHG Emissions	Energy efficiency improvements; emissions control enhanced. Measures extended across value chain. Potential positive impact	GRI 302-1 GRI 302-3 GRI 302-4 GRI 305-1 GRI 305-2 GRI 305-3	●	●	●			●	4.1 Energy Conservation and Carbon Reduction
Occupational Health and Safety	Safe work environment maintained. No major incidents (2023) Substantive positive impact	GRI 403-1 GRI 403-10	●	●	●	●			4.5 Workplace Safety
Training and Education	Structured training programs. Skills and health awareness strengthened. Supports talent sustainability Substantive positive impact	GRI 404-1 GRI 404-2 GRI 404-3	●	●		●			3. Social Care

Comp.(Company) / Clnt.(Clients) / Govt.(Gov.Agency) / Splr.(Suppliers) / Comm.(Communities) / Shld/Inv.(Shareholders / Investors)

Stewardship 01



1.1 About Yankey Engineering

Founded in 1980, Yankey Engineering Co., Ltd. (the Company) initially focused on refrigeration technology development, planning, and engineering services for food-processing facilities. In 1985, the Company expanded into cleanroom and MEP engineering for the electronics industry. Serving industries including semiconductors, flat panels, solar energy, optics, biotechnology, PCB, logistics, commercial buildings, and other industrial sectors, the Company delivers integrated engineering services, including cleanrooms, MEP, HVAC systems, and EPC turnkey solutions for high-tech facilities, commercial buildings, hotels, and medical centers.

Headquartered in Linkou, New Taipei City, the Company operates offices in Hsinchu, Taichung, Tainan, and Kaohsiung, with overseas operations in Suzhou and Dongguan (China), as well as Thailand and Vietnam, providing clients with cross-regional integrated engineering services. Yankey Engineering adopts 3D BIM modeling, value engineering methodologies and has obtained management system certifications or third-party verification, as applicable, under ISO 9001, ISO 14001, ISO 45001/TOSHMS, ISO/IEC 27001, and ISO 14064-1. The Company continues to strengthen its capabilities in quality, environmental management, occupational safety and health (OSH), information security, and climate management.

Guided by management philosophy of integrity, professionalism, pragmatism, partnership, and sustainability, the Company provides complete services from planning, design, construction, testing, commissioning, and project completion to energy-saving technologies. The Company is committed to safety, quality, efficiency, and sustainability, aiming to become a long-term trusted engineering partner for clients.

2025 Operational Highlights

Company Name	Yankey Engineering Co., Ltd.
Headquarters	18F.-3, No. 266, Sec. 1, Wenhua 2nd Rd., Linkou Dist., New Taipei City
TWSE Code	6691
Listed Industry Category	Other Electronics
Sites of Operation	Taipei Headquarter (1), Hsinchu (1), Taichung (1), Tainan (1)

Capital
1,214,827
(NT\$ thousand)

2025 Revenue
22,352,102
(NT\$ thousand)

Note : 2025 revenue refers to consolidated revenue.

● Policies and Commitments

The Company actively promotes sustainable development by embedding sustainability into all operational decisions and actions. Adhering to principles of integrity, sound governance, social responsibility, and sustainable management, the Company aims to fulfill corporate responsibility and create long-term value.

Sustainability Policy	Content	SDGS
 Environment	1 Reduce environmental impact through energy-saving equipment and methods, mitigate climate change, upkeep ecological balance 2 Improve resource efficiency 3 Promote waste recycling and circular economy	
 Social	1 Respect human rights, promote equality and diversity 2 Ensure labor rights, maintain workplace safety across employees and supply chains 3 Implement non-profit events and community caring measures	  
 Corporate Governance	1 Emphasize corporate governance for economy, environmental, and social risks, pursue corporate sustainability 2 Comply with applicable laws and regulations, and implement international initiatives and standards 3 Uphold integrity in operations, with zero tolerance for improper benefits, corruption, and bribery 4 Strengthen information transparency and ensure balanced disclosure	   

Policy Statement	Content
 Quality	• Deliver superior engineering and services through the participation of all employees and continual improvement, to exceed client expectations • Employees are expected to strengthen quality awareness, uphold quality as the Company's hallmark, and ensure client satisfaction. Through continual improvement of the quality management system, the Company strengthens client partnerships, delivers consistent quality performance, exceeds client expectations, and advances toward Total Quality Management (TQM).
 Environmental, Health, and Safety (EHS)	Yankey Engineering is committed to: • Comply with all applicable domestic environmental, health, and safety (EHS) laws and regulations, as well as other relevant requirements, and ensuring full implementation of EHS practices • Provide safe and pollution-free working environment • Establish an effective emergency response system to mitigate risks to employees, suppliers, and contractors arising from organizational activities • Identifying EHS-related risk factors in advance through systematic planning, and eliminating or reducing their likelihood to the greatest extent possible • Establish and maintain an EHS management system; continuously enhance its effectiveness through ongoing review and improvement • Strengthen pollution prevention efforts, continuously improve performance, and promote efficient use of energy and resources to reduce environmental impact
 Information Security	◆ (Security): Prioritize information security by strengthening controls and enhancing service quality ◆ (Tenable): Ensure processes are practical and easy to follow, supporting sustained regulatory compliance ◆ (Available): Adopt appropriate technologies prudently to maintain system availability and operational security ◆ (Resilient): Reinforce emergency preparedness and enhance post-incident recovery capabilities

Sustainability Policy	Content
 Human Rights	• Uphold diversity, inclusion, and equal opportunity in the workplace • Prohibit forced and involuntary labor • Prohibit child labor • Provide fair compensation and reasonable working conditions • Ensuring a safe and healthy workplace • Promote harmonious labor-management relations
 Diversity, Equity and Inclusion (DEI)	• Recognize and embrace diversity, ensure fair access to opportunities and resources • Create inclusive environment, and foster sense of belonging and contribution for diverse individuals • Foster the culture of belonging, where diverse individuals feel valued, respected, and empowered to contribute

🕒 Sustainability Development Committee

To comprehensively address environmental, social, and governance (ESG) matters, the Company established the Sustainability Development Committee in 2022, formed by division managerial executives (included) and above, led by the General Manager. In 2023, the Company formalized the Charter of the Sustainability Development Committee, approved by the Board of Directors. The Committee was subsequently elevated to a functional committee under the Board, responsible for jointly formulating the Company' s sustainability strategies and objectives, as well as overseeing relevant management policies and implementation plans.

Dedicated task forces have been established under the Sustainability Development Committee, to collect stakeholder concerns on key topics, including environmental protection, occupational health and safety, supply chain management, labor and human rights, operational performance, and corporate governance.

In line with respecting stakeholder rights and interests, the Company has established a Stakeholder section as part of corporate website, appropriately respond to material sustainability topics.



Stakeholder Section

Functions of the Sustainability Committee

- ✓ Formulate corporate sustainability objectives and strategies
- ✓ Promote and supervise corporate sustainability work
- ✓ Review the results of corporate sustainability work
- ✓ Handle other matters related to corporate sustainability
- ✓ Review the ESG Report
- ✓ Regularly report sustainability implementation to the Board of Directors

Duties of ESG Executive Secretary

- Assist in drafting sustainability policies
- Lead policy implementation and preparation of the sustainability report
- Regularly report sustainability business implementation to the Sustainability Development Committee



● Sustainability Development Committee

The Sustainability Development Committee convenes meeting at least once a year in principle to discuss the objectives and implementation results of each working team. When necessary, the number of meetings may be adjusted flexibly in response to environmental or regulatory changes. In addition to regular attendance by Committee members, the Chairperson may invite working team members to attend according to agenda items. Resolutions or matters discussed and approved by the Committee are recorded and reported to the Board each year. Through the operation of the Committee, the Company expects to strengthen sustainability implementation, enhance sustainability information disclosure and information security, and continuously improve and grow on the path of sustainability through the PDCA management cycle. The implementation status for 2025 was reported to the Board on August 4, 2025.



● Goals of Sustainability Development

The United Nations Sustainable Development Goals (SDGs) were issued by the United Nations in 2015. They include 17 goals and 169 targets and serve as guidance for member states and global enterprises to practice sustainable development before 2030.

Yankey Engineering integrates the SDGs into its business strategy, expanding its focus beyond financial performance to include environmental protection, regulatory compliance, talent retention through competitive employee benefits, workplace equality, reductions in wastewater and greenhouse gas emissions, and collaboration with suppliers to improve environmental and labor practices. Looking ahead, the Company will continue to contribute to the achievement of the SDGs while fulfilling its corporate social responsibility.

● Management Systems

In addition to operating performance, Yankey Engineering values the needs of internal and external stakeholders and has gradually introduced relevant management systems to meet these needs. Through these systems, the Company incorporates risk-based thinking and the PDCA management philosophy, continuously improves its performance, and seeks sustainable operations. The Company's ongoing management systems include the following:

	ISO 9001:2015	ISO 45001:2018及TOSHMS	ISO/IEC 27001:2022	ISO 14001:2015
Management System	 Shaping a World of Trust			
Verified By	Taiwan Weili International Quality Assurance Co., Ltd.	DNV International Certification Co., Ltd.	ARES International Certification Co., Ltd.	ARES International Certification Co., Ltd.
Certificate Validity	2024/3/22~2027/3/10	2025/12/10~2028/12/9	2023/12/28~2026/12/27	2025/6/16~2028/6/25
Certificate Photo	https://www.yankey.com/chinese/about_credentials/0/21/ Please refer to Appendix for Certification	https://www.yankey.com/chinese/about_credentials/0/22/ Please refer to Appendix for Certification	https://www.yankey.com/chinese/about_credentials/0/35/ Please refer to Appendix for Certification	https://www.yankey.com/chinese/about_credentials/0/43/ Please refer to Appendix for Certification

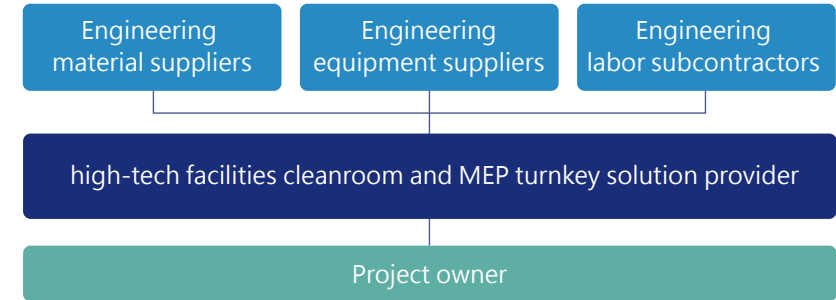
Industry Promotion

The Company is committed to industry development and actively participates in external organizations and associations, maintaining alignment with industry trends and regulatory developments, for considerations in sustainable operations.

External Association	Participation Status
TPCA Environment Foundation	Vice Chairman
Taiwan Printed Circuit Association (TPCA)	Member
Taiwan Refrigeration and Air-Conditioning Engineering Association of R.O.C	Member
Taiwan Electrical Contractors Association (TECA)	Member
Taiwan Water Pipe Engineering Industries	Member
Taiwan Cleaning Technology Association	Member
Taiwan High-Tech Facility Association (HTFA)	Supervisor
New Taipei Fire Engineering Equipment Commercial Association	Member
Taiwan Taipei Tech Elite Union	Member
Taiwan Electronic Equipment Industry Association	Member
Taiwan Listed Companies Association	Member
SEMI	Member
Taiwan Industry Holdings Association (TIHA)	Member

Industrial Chain

The Company operates as a high-tech facilities, cleanroom, and MEP turnkey solution provider, positioned between project owners and suppliers of engineering materials, equipment, and subcontracted construction services.



Industry Promotion Achievements



Taiwan High-Tech Facility Association (HTFA)



American Society of Heating Refrigerating and Air-Conditioning Engineers (ASHRAE), Taiwan Chapter



National Enterprise Competitiveness Development Association, R.O.C.

1.2 Governance Practices

Sound corporate governance includes healthy Board operations and effective risk control, which also reduce operating risks, enhance overall competitiveness and creates brand value. The practices of establishing accountable corporate culture based on integrity, complying with laws and regulations, and operating well-functioning governance structure, ensure sound business development and protect the rights and interests of investors and/or other stakeholders.

General Shareholder's Meeting consist of all shareholders resolving major Company matters, and receive regular presentations organized by the Board of Directors (the highest governance body of the Company). The Board of Directors fulfill their duty of care as good administrators, formulate operating policies, review financial performance, and ensure legal compliance. The Chairman is responsible for setting all strategic goals for the Company, with the Board of Directors; the General Manager is responsible for planning and managing daily operations, planning sustainable operations and strategic development, leading the management team to report implementation results to the Board.

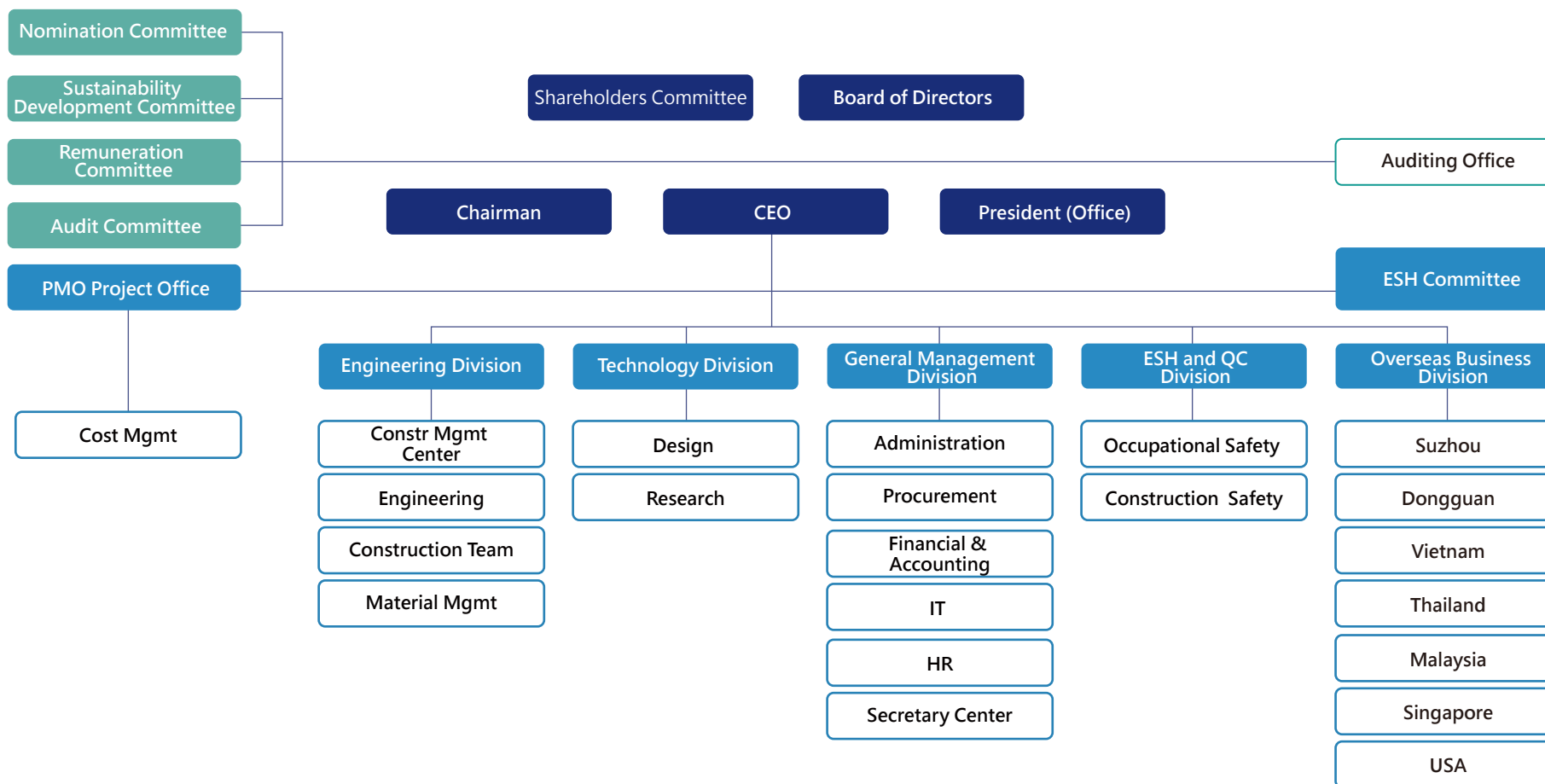
The Company's financial statements are audited and certified by professional accountants; information required by law is completed accurately and promptly. Looking ahead, strengthen Board operations, enhance information transparency, and gradually integrate sustainability governance strategies into the corporate governance structure are ongoing goals of Yankey Engineering.



● Governance Structure

Yankey Engineering is committed to establish a complete corporate governance structure, to ensure sustainable operations. Through establishment of Board of Directors, Remuneration Committee, Audit Committee, and Sustainability Development Committee, the goal is to ensure mutual supervision, checks and balances, and operate in accordance to the “Rules of Procedure for Board of Directors Meetings”, “Remuneration Committee Charter”, and “Audit Committee Charter”.

● Organization Chart



1.2.1 Board of Directors

The Board of Directors is the Company's highest governance unit and the center for major operating decisions, consist of nine Directors, including four Independent Directors with expertise across finance, commerce, economics, research and development, and management. Under the Board are the Remuneration Committee, Audit Committee, Sustainability Development Committee, and Nomination Committee.

Diversified Member Composition		Number	Percentage
Gender	Male	8	88.9%
	Female	1	11.1%
Age	Under 50	5	44.4%
	50+	4	55.6%
Education	College/university or above	7	77.8%
	Other	2	22.2%



To strengthen Board independence and diversity and enable strategic guidance, Yankey Engineering elect directors, including independent directors, through a candidate nomination system in accordance with the "Director Election Procedures" and "Corporate Governance Best Practice Principles." During nomination and selection, the Company obtains written statements, work experience, and family relationship information from each director to verify the independence of the director, spouse, and relatives within the third degree of kinship. Independent directors comply with the qualifications set out in the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies and Article 14-2 of the Securities and Exchange Act. They are also empowered under Article 14-3 of the Securities and Exchange Act to fully participate in decisions and express opinions, enabling them to perform their duties independently.

The overall composition of the Board considers operational judgment, accounting and financial analysis, management, crisis management, industry knowledge, international market perspective, leadership, and decision-making capabilities. The Board convenes at least once per quarter to support operating performance. The chief internal auditor attends regular Board meetings and reports on audit operations. Important Board resolutions are announced promptly on the Market Observation Post System of the Taiwan Stock Exchange and on the Company website. In 2025, the Company held 9 Board meetings; please refer to page 21 of the 2025 Annual Report (English version).

Conflict of Interest Avoidance Mechanism

The “Rules of Procedure for Board Meetings” include provisions on directors’ recusal from conflicts of interest. For agenda items in which a director or the legal entity represented by the director has a conflict of interest that may harm the Company, the director may attend to state opinions and answer questions but may not participate in discussion or voting. The director must recuse during discussion and voting; he or she may not exercise voting rights on behalf of another director. In 2025, there were four instances of directors recusing themselves from voting due to conflicts of interest; please refer to page 23 of the 2025 Annual Report (English version). Note: Please refer to page 10 of the 2025 Annual Report (English version), for independence, diversity, and qualifications of the Board.

In accordance to “Rules of Procedure for Board Meetings”, the Board convenes quarterly meeting (at least) , to review operating performance, discuss important strategic issues, and communicate key major events, including economic, environmental, and social impacts, risks, and opportunities. Responsible units are confirmed during meetings, and follow-up reports are made at subsequent meetings. When providing proposals and reports to directors, the Board affairs unit reviews in advance whether the contents involve stakeholders and whether recusal is appropriate, and reminds relevant parties beforehand. The Company communicates major information according to its internal procedures for handling material information and preventing insider trading. In 2025, no major negative impact events occurred. Other significant communications resulted in 30 material information announcements on the Market Observation Post System. Please refer to <https://emops.twse.com.tw/server-java/t58query> (TWSE Company Code 6691) .



Board of Directors

Note: For details on the independence, diversity, and qualifications of Board members, please refer to page 10 of the 2025 Annual Report.

Continuing Education and Performance Evaluation of the Board

To strengthen ethical standards and implement integrity management, the Company has established the “Integrity Management Code” and “Integrity Management Operating Procedures and Conduct Guidelines.” These cover conflict-of-interest prevention, avoidance of opportunities for personal gain, confidentiality, fair dealing, protection and proper use of Company assets, compliance with laws and regulations, encouragement to report illegal or unethical behavior, and disciplinary measures. These rules are implemented after Board approval, submitted to independent directors and the shareholders’ meeting, and communicated to employees to promote anti-corruption policies. The Company also actively encourages directors to comply with the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.” During their terms, directors are encouraged to complete at least six hours per year of courses related to corporate governance, including finance, risk management, business, commerce, legal affairs, accounting, sustainability, internal control, and financial reporting responsibilities. Courses are also arranged for directors and employees on sustainable operations, corporate governance, legal compliance, risk control, anti-money laundering, and counter-terrorism financing. In 2025, total 57 training hours were completed, all related to sustainability.

Title	Name	Date	Course Organizer	Course	Hours	Sustainability Related
Corporate Director Representative	Shih-Yuan Liu	2025.11.26	Taiwan Project Management Association	Succession Team Building and Talent Development	3	✓
		2025.11.27	Corporate Operating and Sustainable Development Association	Promoting Corporate Sustainability through Risk Management	3	✓
Corporate Director Representative	Hung-Chung Lin	2025.06.12	Corporate Operating and Sustainable Development Association	How Enterprises Prevent Corruption	3	✓
		2025.08.20	Corporate Operating and Sustainable Development Association	Identifying Corporate Fraud or Operating Crises from Financial Statements	3	✓
Director	Yu-Chung Lai	2025.01.14	Taiwan Institute for Sustainable Energy, TAISE	Training Course for Directors and Supervisors of TWSE/TPEX Listed Companies	3	✓
		2025.06.23	The Greater China Financial and Economic Development Association(CFDA)	Dawn of the AI Era: Opportunities and Challenges in Enterprise Intelligent Transformation	3	✓
Director	Chi-Te Huang	2025.06.12	Corporate Operating and Sustainable Development Association	How Enterprises Prevent Corruption	3	✓
		2025.06.19	Corporate Operating and Sustainable Development Association	Practical Operations of Boards and Shareholders' Meetings	3	✓
Director	Chung-Liang Lin	2025.09.03	Taiwan Corporate Governance Association	21st (2025) Corporate Governance International Summit: The Role of Boards in Shaping Corporate Strategy amid Global Environmental Changes	3	✓
Independent Director	Chih-Chien Gao	2025.07.16	CPA ASSOCIATIONS R.O.C.(TAIWAN)	Legal Liability for Greenwashing in Sustainability Reports	3	✓
		2025.07.25	CPA ASSOCIATIONS R.O.C.(TAIWAN)	Legal Responsibilities of CPA Practice	3	✓
Independent Director	Chih Wei Tsai	2025.08.13	Taiwan Corporate Governance Association	Leading Corporate Growth through Performance	3	✓
		2025.12.19	CPA ASSOCIATIONS R.O.C.(TAIWAN)	Latest AML Regulations and Practical Case AnalysisManagement	3	✓
Independent Director	Peggy Lin	2025.04.25	Taiwan Corporate Governance Association	Senior Executive Compensation and ESG Performance System DesignManagement	3	✓
		2025.08.14	Accounting Research and Development Foundation	Corporate Governance and Securities Regulations: Financial Statement Interpretation and Fraud Case Analysis	3	✓
		2025.08.19	Taiwan Institute for Sustainable Energy, TAISE	Impact of Trump 2.0 on Global and Taiwanese Corporate Sustainability	3	✓
Independent Director	Yu-Lin Chen	2025.05.23	Taiwan Investor Relations Institute	Corporate Public Relations and Crisis Communication	3	✓
		2025.10.03	Securities and Futures Institute	2025 Insider Trading Prevention Seminar	3	✓

The Company has established the “Board Performance Evaluation Measures.” According to Article 4 of the “Remuneration Committee Charter”, a performance evaluation is conducted annually before the first quarter of the following year using self-assessment questionnaires. Evaluation items include Board attendance, understanding of proposals before meetings, participation in discussions, interaction with the management team, compliance with laws and practical rules, enhancement of corporate governance, continuing education, understanding of the Company, management team, and industry, and other items designated by competent authorities or the Board.

Primary purpose is to review the performance of directors and managers regularly. To increase independence, an external evaluation is conducted every three years. In 2025, the Company commissioned the Taiwan Investor Relations Institute to complete the Board performance evaluation. The next external evaluation is expected in 2028. Performance evaluation results for the Board and functional committees are available on the Company website.

Considering the academic/professional backgrounds of Board members and the maturity of sustainability awareness within the current governance unit, the Company has not yet linked ESG with Board performance evaluation. The short-term plan is to strengthen the Board Performance Evaluation Measures and connect compensation to sustainability performance.



Refer to the official website for performance evaluation results.

🕒 Stakeholder Consultation and Grievance Channels

To implement the core value of integrity management and in accordance with the “Integrity Management Operating Procedures and Conduct Guidelines,” the Company has specified reporting channels and investigation procedures, to implement the guidelines and protect whistleblowers’ lawful rights and interests.

In addition, to proactively and broadly understand stakeholder needs and continuously respond to stakeholder concerns, the Company maintains communication with stakeholders through dedicated contact windows in daily business activities. In addition to company and product information, the official website includes a stakeholder section that provides e-mail, telephone hotlines, and other diversified communication channels to facilitate smooth internal and external communication and timely satisfaction of stakeholder needs.



Stakeholder Section

1.2.2 Operation of Functional Committees

Type	Main Responsibilities	2025 Implementation Status
 Audit Committee	- Supervise fair presentation of financial statement - Select and evaluate the independence of certifying CPAs - Ensure effective implementation of internal controls - Supervise legal compliance and risk management	- Meetings held: 7 - Please refer to page 27 of 2025 Annual Report (English version)
 Remuneration Committee	- Evaluate compensation policies for directors and managers - Approve salary, bonuses, and employee remuneration allocation - Refer to industry levels and link performance with risk	- Meetings held: 5 - Please refer to page 36 of 2025 Annual Report (English version)
 Sustainability Development Committee	- Formulate sustainability policies and goals - Promote ESG strategies - Supervise sustainability governance and integrity management - Subordinate teams: Corporate Governance, Environmental Sustainability, and Social Inclusion	- Meeting held: 1 - Review sustainability goals and implementation
 Nomination Committee	Assist the Board in establishing a transparent, professional, independent, and diverse nomination and succession mechanism for directors of the board and management executives	- Meeting held: 1 https://reurl.cc/WzGG3O

According to Article 20 of the Company's Articles of Incorporation, directors' remunerations are paid as follows: if the Company is profitable in a year, no less than 1% shall be allocated as employee remuneration and no more than 3% as director remuneration. If the Company has accumulated losses, an amount shall first be reserved to cover such losses before remuneration is allocated. If there is after-tax net income in the annual final accounts, taxes shall first be paid and prior-year losses covered; 10% of the remaining balance shall then be set aside as legal reserve, and special reserve may be set aside as necessary. After the above allocations, the remaining earnings together with accumulated undistributed earnings from prior years shall be proposed by the Board and submitted to the shareholders' meeting for approval.

Annual remunerations for managers include salaries, bonuses, and employee remunerations from profit distributions. Such remunerations are determined by reference to general industry levels, individual performance, Company operating performance, and the reasonableness of their linkage to future risks. The Remuneration Committee submits recommendations to the Board for decision-making reference. The ratio of total annual remunerations between the General Manager and employees is not disclosed this year due to organizational confidentiality; the Company will evaluate disclosure in the short term, based on public information disclosure conditions.



1.2.3 Audit Office and Internal Audit

The Internal Audit Office is an independent unit under the Board of Directors and is responsible for audit operations. The Company has assigned full-time auditors. The appointment and dismissal of the chief auditor are approved by the Board. Internal auditors perform their duties objectively and fairly, and the chief auditor attends Board meetings to report in accordance with laws and regulations. Each fourth quarter, the following year's audit plan is prepared based on risk assessment results and then executed after Board approval. Audit results are documented in audit reports together with deficiencies found during audits and corrective measures by responsible units, and then submitted to the Chairman for review to ensure the continuous effective implementation of the internal control system. Each year, the Company reports the annual audit plan, auditor list and training hours, implementation of the annual audit plan, internal control statement, and improvement status for internal control deficiencies and abnormal matters, to competent authorities in accordance with regulations. In 2025, the sustainability information was included in the annual audit. No major internal audit deficiencies occurred in 2025, and relevant abnormal improvements were completed.

1.3 Risk Management and Climate Change Response

The Board of Directors approved the “Risk Management Policy and Procedures” and established a risk management team under the General Manager. Each year, risks are defined according to the Company’s overall operating policies. Within the tolerable risk range, the Company seeks to prevent potential losses, enhance Company value, and optimize resource allocation.

Risk Category	Risk Description	Risk Management Strategy / Response Measures
Sustainable Environment	Continual increase in GHG emissions	- Implement ISO 14064-1 GHG inventory and obtain third-party verification. Use the inventory to understand operating emissions and identify energy-saving and carbon-reduction opportunities - Set emission reduction targets, action strategies, and plans and implement them accordingly
	Increase in waste disposal volume /decrease in recycling rate	- Implement ISO 14001 environmental management system operations. - Carry out resource recycling such as waste paper, wastewater, scrap iron, and waste oil to reduce resource waste - Implement green procurement
	Typhoons and floods	- Follow typhoon and heavy rain advisories issued by the Central Weather Administration; notify the Company and all construction sites promptly to conduct scaffolding safety inspections and environmental self-inspections before and after typhoons, remind employees to commute safely for work/travel trips. - Conduct regular disaster prevention drills
	Violation of environmental regulations	Regularly conduct regulatory compliance checks to ensure compliance with local environmental regulations and environmental impact assessment requirements and avoid violations that could result in significant fines.
Social Care	Occupational accidents	- Regularly conduct hazard identification and risk assessment and evaluate whether operating procedures comply with regulations. Non-compliant procedures are revised according to legal requirements. - Most employees work at construction sites. Employees entering sites are issued protective equipment such as helmets, safety vests, goggles, earplugs, and safety belts. To prevent injuries from heavy objects and puncture wounds, employees entering sites must wear safety shoes and receive an annual purchase subsidy of NT\$2,000. Contractors are subject to safety controls under the contractor management measures. - When employees or contractors suffer occupational safety incidents, Yankey conducts accident investigation and follow-up according to emergency response and accident investigation procedures. Work injury leave is determined based on the accident and injury status.

Risk Category	Risk Description	Risk Management Strategy / Response Measures
Social Care	Occupational accidents	- Regularly conduct hazard identification and risk assessment and evaluate whether operating procedures comply with regulations. Non-compliant procedures are revised according to legal requirements. - Most employees work at construction sites. Employees entering sites are issued protective equipment such as helmets, safety vests, goggles, earplugs, and safety belts. To prevent injuries from heavy objects and puncture wounds, employees entering sites must wear safety shoes and receive an annual purchase subsidy of NT\$2,000. Contractors are subject to safety controls under the contractor management measures. - When employees or contractors suffer occupational safety incidents, Yankey conducts accident investigation and follow-up according to emergency response and accident investigation procedures. Work injury leave is determined based on the accident and injury status. After the investigation, corrective and preventive measures are approved and implemented, and responsible units continue supervision and follow-up to reduce losses and prevent recurrence. The Company also assists injured employees in applying for occupational injury and medical benefits and provides group insurance and employer liability accident insurance for worksite occupational injuries.
	Overwork	In accordance with occupational safety and health regulations, the Company has established a disease prevention plan for abnormal workloads. Each year, personal workload risk assessments are conducted based on overtime hours. Employees assessed as high risk are arranged to receive health guidance from contracted on-site occupational health physicians, and supervisors are asked to adjust work appropriately. Working hours and attendance also comply with labor laws and policies. When overtime is required under special circumstances, employee consent is obtained and compensation is provided to ensure statutory overtime pay.
Corporate Governance	Ethics and integrity risk	- Promote the integrity code to new employees during onboarding and communicate the importance of ethics and integrity - Establish an internal reporting system to ensure compliance with ethical integrity
	Insufficient transparency in information disclosure	- Update material information on the Market Observation Post System from time to time and disclose financial statements regularly - Monitor the needs of competent authorities and stakeholders and respond promptly through the Company website or sustainability report
	Information security incidents	- System standards: establish the Company's information security management system, regulate personnel operations, and include audit mechanisms - System protection: establish an information security notification mechanism and implement security protection measures - Personnel training: provide information security education and enhance employees' awareness - External controls: restrict vendor access rights. - Effectively implement ISO/IEC 27001 information security management system operations

Climate Change Response

The Company has internal control and internal audit systems and implements integrated risk management for sustainability-related environmental, social, and governance aspects in accordance with the Board-approved "Risk Management Policy and Procedures." Due to the increasing importance of extreme climate caused by global warming and energy and climate change issues, as well as carbon tax regulations adopted by various countries to curb industrial GHG emissions, Yankey Engineering has adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework since 2024 to mitigate climate impacts on operations. Starting in 2025, the Company aligns with IFRS S2 Climate-related Disclosures, covering governance, strategy, risk management, and metrics and targets. The Environmental Sustainability team under the Sustainability Development Committee identifies climate-related risks and opportunities, develops response strategies, and reports annually to the Board through risk management reports, with the Board monitoring implementation results.



Governance

◆ Board and management oversee and govern climate-related risks and opportunities

Yankey Engineering understands the profound impact of climate change on the global economy and business operations. To ensure sufficient climate resilience and seize opportunities in the green transition, the Company has established a top-down climate governance structure and integrated climate-related risks and opportunities into overall business strategy.

• Responsibility of the Board

The Board is the highest guiding and supervisory body for climate governance. The Company has established the Sustainability Development Committee, with an independent director serving as Chairperson for climate risk and opportunity governance. The Committee reports annually to the Board on the implementation of sustainability risk management issues. The Board supervises the formulation of climate-related strategies, the setting of targets, and the evaluation of implementation results. Through regular reporting, the Board ensures that management properly responds to climate-related challenges and incorporates climate factors into major capital expenditures, mergers and acquisitions, and strategic planning.

• Management assessment and management role

At the management level, the Company promotes climate risk management through the Environmental Sustainability team under the Sustainability Development Committee and heads of first-level units. The responsibilities are as follows:

Governance Unit	Climate Governance Responsibilities
Environment Sustainability team (ESG Committee Members)	Responsible for collecting climate and environmental background information, establishing a list of climate risks and opportunities, conducting climate risk/opportunity and operational impact analysis, and assisting in determining major risk items.
Department Heads	Responsible for monitoring risks in their managed business, evaluating risk sources and categories, and conducting risk identification, assessment, and treatment.
Sustainability Development Committee	Establish execution strategies, targets, and conduct annual rolling reviews to evaluate and refine their effectiveness

Through this governance structure, Yankey Engineering ensures that climate change issues receive full attention and implementation from the highest decision-making level to daily operations.

Strategy

♦ Impact of climate-related risks and opportunities on the business model and value chain

As a professional turnkey provider of high-tech plant electromechanical and cleanroom engineering, the Company understands the impact of climate change on project execution, supply chain stability, and customer demand. Through a systematic identification process, the Company has inventoried short, mid, and long-term climate risks and opportunities that may affect operations. (1 to 5 year (s) as short-term, 5 to 10 years as mid-term, and 10+ years as long-term.

• Identification of major climate risks and value chain impacts

The Company classifies climate risks into transition risks and physical risks and analyzes their potential impacts on the value chain, including upstream suppliers, own operations, and downstream customers.

Risk Category	Major Risk Item	Duration	Potential Impact on Value Chain
Transition Risk	Increase in GHG emission pricing	Mid/Long-Term	Upstream: suppliers may pass on carbon costs, increasing raw material procurement costs Operation of the Company: carbon tax or carbon fee mechanisms in various countries directly increase operating costs Downstream: clients require carbon footprint data for engineering projects, increasing inventory and certification costs
Transition Risk	Increase in raw material costs	Short/Mid/Long-Term	Upstream: extreme climate impacts on raw material capacity or carbon pricing policies such as the EU CBAM may increase costs of steel, copper pipes, cables, and various electromechanical equipment Operation of the Company: higher procurement costs compress project gross margins. Downstream: higher engineering quotations may affect clients' intention to invest.
Physical Risk	Changes in precipitation patterns and extreme changes in climate patterns	Mid/Long-Term	Upstream: supplier facilities may be damaged, causing delivery delays Operation of the Company: flood at office buildings and operating sites may affect operations; extreme rainfall at construction sites may cause project delays Downstream: inability to complete projects on schedule may result in liquidated damages

• **Identification of major climate opportunities and value chain impacts**

In addition to risk control, the Company actively identifies potential business opportunities arising from climate change:

Opportunity Category	Major Opportunity Item	Duration	Potential Impact on Value Chain
Resource Efficiency	Reduce water intake and consumption; use more efficient production and distribution processes	Mid/Long-Term	Operation of the Company: reduce water and electricity expenses and improve resource efficiency Upstream: drive suppliers to jointly promote the circular economy
Energy Source	Use low-carbon energy and switch to more efficient buildings	Mid/Long-Term	Operation of the Company: reduce GHG emissions, reduce future carbon fee risk, and enhance corporate image
Products and Services	Replace existing products with low-carbon products and use new technologies	Mid/Long-Term	Operation of the Company: create premium space for low-carbon engineering design and enhance market competitiveness Downstream: assist clients in green factories construction, achieve carbon reduction goals, and deepen partnerships

♦ **Impact of climate-related risks and opportunities on financial position, financial performance, and cash flows**

For identified major climate risks, Yankey Engineering further assesses potential financial impacts and formulates corresponding strategies.

Major Climate Risk	Potential Financial Impact Assessment	Response Strategy and Financial Planning
Increase in GHG emission pricing	Financial performance (cost increase) : Taiwan's Climate Change Response Act is expected to impose carbon fees on high-emission industries in 2026. The Company is currently not a high-carbon-emission industry, and the overall financial impact is low. Based on 2025 Scope 1 and Scope 2 emissions of 510 metric tons CO₂e and a Taiwan carbon fee of NT\$300 per metric ton, annual expenses are estimated to increase by NT\$153,000, or NT\$765,000 over five years.	Strategic actions: continue implementing ISO 14064-1 GHG inventory; assess green electricity, biomass energy, and carbon credits; set carbon reduction targets.
Changes in precipitation patterns and extreme changes in climate patterns	Financial position (asset impairment) : increased extreme weather may cause flooding at office buildings and operating sites and may result in low financial losses after evaluation. Financial performance (operation costs) : one out of four typhoons in 2025 impacted the operating sites. Estimated financial loss calculated in NT\$ million, operation costs would increase by NT\$5 million over the short term; impact level: low	Strategic actions: maintain drainage systems and establish typhoon and rainstorm emergency response plans; office buildings and operating sites have completed waterproofing works, natural disaster insurance, and additional flood barriers; drainage pumps and facilities are maintained monthly.
Increase in raw material costs	Financial performance (cost increase) : steel, copper pipes, cables, and various electromechanical equipment are essential raw materials. With carbon pricing or carbon tax policies such as the EU CBAM being implemented worldwide, production costs of high-carbon industries may rise significantly, increasing costs for construction materials and electromechanical equipment. Current project procurement costs remain within expected reasonable ranges and have not caused a material impact on the Company's financial position.	Strategic actions: implement green and low-carbon raw material procurement; strengthen supply chain localization to reduce increases in raw material and transportation costs.

◆ Climate Resilience (Scenario Analysis)

To evaluate operational resilience under different climate scenarios, Yankey Engineering uses scenario analysis to assess physical and transition risks. The Company discussed the 2°C scenario (2DS) in Sustainability Committee meetings and used tools provided by TCCIP (Taiwan Climate Change Projection Information and Adaptation Knowledge Platform) as a reference for physical risk assessment. The Company ultimately selected the 2DS / RCP 8.5 scenario as its physical risk scenario for climate change.

• Transition risk scenario analysis (2DS)

Increase in GHG emission pricing: assuming Taiwan carbon prices reach NT\$1,500 per ton before 2030 and semiconductor plants are included in the first regulated group, the main financial impacts would be increased direct emission costs, a 3% to 5% compression of gross margin, and a 10% to 15% increase in capital expenditure. At the same time, revenue from low-carbon projects may increase to 30%.

Increase in raw material costs: assuming a 25% price premium for low-carbon steel and a 15% increase in annual supply chain disruption risk in Asia, the main financial impacts would be a 10% to 20% increase in direct material costs and a 15% increase in working capital needs.

• Physical risk scenario analysis (RCP 8.5)

Changes in precipitation patterns and extreme climate: assuming annual extreme rainfall events in Taiwan increase by 30% and plant flood-prevention standards must be raised to a 50-year return period, the main financial impacts would be an 8% to 12% increase in project delay costs, a 20% to 30% increase in insurance premiums, and a 5% to 8% increase in design change costs.

• Transition plan and resilience management

To respond to these scenarios, transition plans have been established as follow

Transition risk management (pricing for carbon emission) : establish low-carbon plant design standards, with a target of 10% of projects using low-carbon design by 2027 and 20% achieving carbon-neutral standards by 2030. It will also establish a supply chain carbon footprint inventory system, with Top 50 supplier inventories completed by 2027 and supply chain carbon intensity reduced by 20% by 2030.



Risk Management

♦ Procedures of identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities

The Company has internal control and internal audit systems and implements integrated risk management for sustainability-related ESG aspects according to the Board-approved "Risk Management Policy and Procedures." The Company has established a systematic cross-departmental climate risk management process with five core steps:

Management Step	Responsible Units	Specific Implementation Content and Methodology
Step 1: Climate risk and operating scope assessment	ESG Committee Members	Collect climate and environmental background information and establish a list of climate risks and opportunities.
Step 2: Establish internal operational impact questionnaires	ESG Committee Members	Design operational impact questionnaires for each unit and collect internal perceptions and assessments of climate risks through quantitative and qualitative methods.
Step 3: Determine major risk items	ESG Committee Members	Compile questionnaire results, conduct climate risk/opportunity and operational impact analysis, and determine major risk items considering likelihood and impact.
Step 4: Establish execution strategies and targets	Sustainability Development Committee	Establish specific execution strategies for identified major climate risks and opportunities and set corresponding quantitative management targets.
Step 5: Rolling review of strategy and target effectiveness	Sustainability Development Committee; Board of Directors	Annually review implementation results through ESG Committee meetings and report to the Board, which monitors implementation effectiveness.

♦ Integration of climate risk management with the overall risk management system

Climate risk management has been deeply integrated into the Company's overall risk management system:

- When ESG risks are assessed by Sustainability Development Committee members, climate risks are assessed simultaneously.
- Major ESG and climate risks are discussed and resolved in Committee meetings and approved by Chairman.
- Execution strategies and targets are set based on approved ESG and climate risks.
- ESG and climate risk implementation is reported to the Board annually (previous report: August 2025).

Metrics and Targets

Information related to cross-industry metric categories (climate-related indicators)

The Company understands that GHG emissions data is the basis for climate risk management and carbon reduction strategies. According to the “Sustainable Development Roadmap for TWSE/TPEX Listed Companies” issued by the Financial Supervisory Commission, the Company is a company with paid-in capital below NT\$5 billion. Its GHG inventory is conducted based on ISO 14064-1 and validated by an external third-party verification institution.

2024–2025 Parent Company GHG Inventory Information:

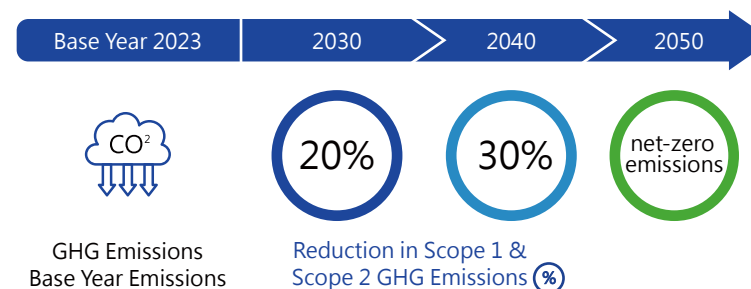
Emission	2024 Emissions (tCO ₂ e)	2024 Intensity (tCO ₂ e/NT\$ million)	2025 Emissions (tCO ₂ e)	2025 Intensity (tCO ₂ e/NT\$ million)
Scope 1 (Direct Emissions)	83.35	0.0055	82.56	0.0037
Scope 2 (Energy Indirect Emissions)	225.34	0.0148	322.75	0.0144
Scope 3 (Other Indirect Emissions)	915.07	0.0602	313.78	0.0140

Note: 2025 consolidated revenue was NT\$22,352 million, and 2024 consolidated revenue was NT\$12,305.3 million. Subsidiaries will complete inventories in the future according to schedule stipulated by the competent authorities.

Information on targets set for climate-related risks or opportunities

To actively respond to global climate action, Yankey Engineering has set specific short-term, mid-term, and long-term emission reduction targets and developed corresponding strategic action plans to gradually achieve its net-zero vision. At this stage, climate targets are emission reduction targets covering the parent company. After the Group completes GHG inventory in 2027, the scope will be expanded to all parent and subsidiary companies.

Climate-related quantitative management target



♦ Key strategic actions and schedule for achieving the targets monitoring climate-related risks and opportunities

Strategic Action Focus	Implementation Period	Specific Implementation Plan
Green procurement and equipment upgrades	2025-2030	Purchase infrastructure equipment with environmental labels through green procurement.
Improve energy efficiency	2025-2030	Fully replace refrigeration and air-conditioning systems with Grade 1 energy-efficiency equipment.
Build energy storage systems	2027-2030	Purchase energy storage and power regulation systems to improve energy efficiency.
Expand renewable energy use	2030-2040	Increase the renewable energy usage ratio to 30%.
Green electricity and certificate procurement	2030-2050	Starting in 2030, plan to purchase green electricity and renewable energy certificates, with purchased amounts used to replace Scope 2 purchased electricity consumption.

Note: 2023 is set as base year, the Company is currently working toward the targets; carbon offsets or renewable energy certificates have not been implemented, as it's part of 2030 plan.

1.4 Integrity Management

In daily operations, all departments regularly interact with stakeholders through routine channels. If potential major negative impacts may arise between stakeholders and the Company, the responsible department conducts financial due diligence on the stakeholder and reports the results to the Chairman. The Chairman evaluates whether the results may cause material harm to overall operations and whether they should be reported to the Board. The Board then resolves on the due diligence report submitted by the department and assigns the responsible unit to execute follow-up actions.

In 2024, no potential major negative events occurred between Yankey Engineering and stakeholders; therefore, no Board report was made. The Company understands that financial due diligence alone is insufficient. In the future, it will evaluate expanding due diligence to include stakeholders' legal compliance records, environmental protection, labor, and human rights aspects, so that due diligence and the Board's role in facing potential major negative impacts will be more complete.

◎ Integrity management achievements

Approach	Performance Description
Promote an organizational culture of integrity first	Yankey Engineering's organizational culture is based on legal compliance, and integrity is its core value. Business is conducted in a spirit of honesty and compliance to ensure that integrity management is implemented internally.
Establish integrity management code and procedures	The Company values employee ethics and has established the "Integrity Management Code" and "Integrity Management Operating Procedures and Conduct Guidelines." These emphasize corporate core values of integrity, innovation, discipline, positive attitude, and customer trust, and take innovation and care to connect the world as the mission. Integrity management implementation was reported to the Board in December 2025.
Education and training	Human Resources promotes integrity awareness during onboarding and requires management to lead by example and comply with integrity principles, shaping an overall integrity culture. New employee orientation: 218 participants Supervisor training: 93 participants In 2025, integrity and ethics education/trainings were promoted through physical/online courses or reading educational materials. Total training hours reached 1,019.5 hours, with 603 participants and a completion rate of 100%.
Reporting channels and reward/discipline system	The Company has established complaint and reporting channels, internal and external reporting channels, and reward and discipline systems. It monitors domestic and international integrity management regulations and encourages directors, managers, and employees to make suggestions for reviewing and improving integrity policies and measures. In 2025, the Company received no reports; the Management Department is responsible for designing and reviewing grievance channel and accepting cases. In the future, the Company will evaluate discussion of this mechanism in stakeholder communication meetings, held with clients and suppliers as a reference for improvement.

1.5 Regulatory Compliance

Regulatory compliance is fundamental to corporate safety and sustainable development. Effective compliance prevents misconduct, reduces labor, time, and cost losses from judicial investigations, fines, litigation, and negative news, and enhances corporate image. It also helps attract high-quality independent directors, employees, and business partners, creating a win-win-win situation for the Company, shareholders, and stakeholders.

Aspect	Specific Measures	Implementation Method
Corporate Governance	Establishment of Audit Committee	Supervise the Company's financial status and internal control system, formulate Board meeting rules, and strengthen Board functions
Personnel Management	Reporting channels and internal controls	Establish a reporting system; management leads by example and ensures units comply with laws and policies through internal controls
	Personnel training	Provide regulatory training by unit and rank to ensure operating compliance; protect employee rights according to labor regulations
Environmental, Safety and Health	Environmental and safety management systems	Implement environmental management systems and occupational safety and health management system operations
	Supplier and contractor management	Require suppliers and contractors to comply with environmental and safety regulations
	Emergency response plan	Establish response plans and teams to handle emergencies
	Employee health and safety	Regularly conduct safety and health education and training, provide health facilities, reduce hazards, and prevent occupational accidents

In 2025, 11 violations were issued, in relevance to the Occupational Safety and Health Act, including 9 penalty cases, total fines at NT\$1.4 million. No non-monetary sanctions such as work suspension, license revocation, or operating restrictions occurred. Violations mainly involved hazard notification for contracting and subcontracting work, establishment of joint operation coordination organizations, workplace command, supervision, coordination, communication, adjustment, site inspections, and preventive measures for falling, flying objects, or collapse hazards. The Company classified these official penalties as major regulatory compliance events requiring disclosure and has reviewed contractor management, on-site safety and health management, and joint operation coordination mechanisms to reduce the risk of recurrence.

The Company had no other major violations in 2025 for integrity governance, anti-competition, business accounting, environmental protection, labor and human rights, product responsibility, socioeconomic matters, customer privacy, or customer health and safety.

Note: Please refer to page 82 of the 2025 Annual Report (English version), for specific violation cases. Major regulatory violations are defined via cases exceeding NT\$300,000 in fines.

1.6 Information Security

Material Topic



Policy

Ensure the confidentiality, integrity, availability, and legality of data, systems, equipment, networks, and related information assets; comply with relevant laws, regulations, and contractual requirements so that they are protected from internal and external intentional or accidental threats.



Goal

Zero major information security incidents each year.

0 case



Responsible Department / Complaint Mechanism

- Responsible department: Information Department
- Complaint mechanism:
Email: dereklin@yankey.com.tw



Evaluation Mechanism

- No major information security incidents occurred in 2025
- In 2025, there were no penalties from competent authorities caused by confidential information leakage affecting client or employee personal data.
- In 2025, the external CPA audit of account permissions found no deficiencies



Resources Invested

- Implement the operation of the Information Security Committee, which is responsible for promoting information security matters
- Conduct information security education, training, promotion, and audits
- Implement information and communication security controls
- Implement data access controls
- Conduct regular backups and disaster recovery drills
- Implement ISO/IEC 27001 information security management system operations

To fulfill stakeholder requirements, protect product and service information, avoid unauthorized access, modification, use, disclosure, and losses caused by natural disasters, gain the trust of clients and suppliers, ensure the continuous operation of important business activities, and fulfill commitments to shareholders, Yankey Engineering adopts information security management to ensure the confidentiality, integrity, and availability of important information assets and comply with relevant laws and regulations.

Information Security Organization

In 2023, the Company appointed a Chief Information Security Officer. The Information Department under the CISO is responsible for information security operations, an independent department and does not subordinate to user units. It formulates internal information security standards and systems, plans and executes information security operations, promotes information security policies, enhances and implements employee awareness, and collects and improves organizational information security management as needed.

Information Security Policy

To implement information security management, the Company has established internal control systems for computer cycles and information security management measures. Through joint efforts by all employees, the Company expects to achieve the following policy goals:



Management understands and supports the purpose of information security



Ensure the confidentiality, integrity, and availability of information assets



Ensure data access permissions are assigned according to personnel functions



Ensure the continuous operation of information systems



Assign managerial personnel to conduct regular information security audits



Regularly conduct security assessments of units, personnel, and information equipment

Information Security Approach

The Information Department is responsible for the Company's overall information security operations, including formulating information security policies, planning and executing protection measures, and promoting and implementing information security policies. To prevent various internal and external information security threats, the Company adopts multiple security protection measures to enhance the security of the overall information environment.

Information Security Aspect	Proposals and Solutions
Network and Information/ Communication Security	• Regularly check system logs and track abnormal conditions. • Install firewalls and regularly scan computer systems and data storage media for viruses. • Remote login management SOP. • Endpoint defense behavior detection.
Access and Data Protection	• Assign dedicated personnel to manage information systems and set accounts credentials. Grant different access permissions according to personnel functions. • Remove access permissions for transferred or departed personnel. • Regularly conduct full and differential backups of system data; conduct system recovery drills annually and review emergency response plans. • Install information security software and encrypt files. • Assign dedicated personnel to manage application source code, databases, and executable files.

2025 achievements

Information Security Training

0 Cases

Major information security incidents



Completed information security audits; no nonconformities were found, and audit results showed that information security protection capabilities and construction were controlled and complete



Completed replacement of the Company-wide telephone system in response to personnel expansion and overseas branch establishment



Completed integration of the Group's domain and mail system



Conducted internal vulnerability scanning to identify and improve information security vulnerabilities



Completed UPS battery replacement for the server room to improve server operation stability



Completed overseas site encryption software updates to ensure Group-wide data security



Implemented paperless operations by digitizing the current paper-based approval process into electronic approvals

2 Times

Completed two information security and personal data protection policy awareness sessions during the year

Certification



ISO/IEC 27001 Certificate

Sustainable Value Chain 02



2.1 Supply Chain Sustainability

Suppliers and contractors are key partners in the Company's value chain. In addition to delivering products and services that generate economic value, increasing attention is placed on suppliers' social and environmental performance in response to growing global awareness of human rights and climate change. Long-term partnerships are established to align with sustainability expectations. Continuous engagement with upstream partners supports the development of a supply chain that is safe, responsible, and sustainable.

Supplier Development

Guided by a strong sense of corporate responsibility, the Company promotes safe working conditions, respect for labor rights, environmental responsibility, and ethical conduct across the supply chain. Supplier selection aligns with government green procurement policies and considers quality, quantity, delivery schedule, and price, while also integrating sustainability factors, including environmental standards, occupational health and safety, labor and human rights, and ethical practices. The objective is to advance sustainable operations together with suppliers, in the long run.



Supplier Evaluation

Supplier performance in terms of quality, quantity, delivery, and pricing is managed in accordance with the Supplier Management Policy. Since 2023, environmental and social criteria, including human rights, have been incorporated into supplier evaluations.

Year	2024		2025	
Category	Equipment Vendors	Subcontractors	Equipment Vendors	Subcontractors
New Suppliers	61	140	96	228
Suppliers Completed Environmental and Social Evaluation	61	140	96	228
Suppliers with Passing Scores for Environmental and Social Evaluation	61	140	96	228
Percentage Screened Using Environmental and Social Criteria (%)	100%	100%	100%	100%

Year	2024	2025
Regularly Evaluated Suppliers	144	215
Suppliers Assessed for Social/Environmental Impacts	144	215
Improvement Ratio for Suppliers Assessed for Social/Environmental Impacts (%)	100%	100%

Note: Regularly evaluated suppliers include equipment vendors and subcontractors.



In 2025, the assessment results for both new suppliers and existing suppliers met the Company's requirements. No significant actual or potential negative environmental/social impacts were identified. During the year, no supplier terminations were issued for major violations of environmental/social regulations; no identified violations of human rights or potential human rights risks in the assessments.

Supplier Risk Management

A risk management mechanism is in place to mitigate potential disruptions caused by major disasters, unexpected closures, or supplier instability. Measures include annual risk assessments, preventive controls, and maintaining at least two suppliers for key equipment and outsourced services to ensure stable supply and business continuity. For major equipment and outsourced services, Yankey Engineering maintains at least two vendors to ensure stable service supply and reduce the risk of possible business interruption.

2025 Supplier Conference



Supplier Communication

Supplier engagement is maintained through multiple channels, including EC platform, regular as needed supplier meetings, toolbox meetings, and project meetings. In 2025, Supplier Conference was held to strengthen sustainability development, 97 suppliers participated and signed Occupational Safety and Health Declarations to reinforce sustainability commitments.

Green Procurement

In response to global environmental trends, green procurement practices are implemented to reduce environmental impact and improve operation cost and efficiency for the Company. Procurement decisions are made with prioritization on recyclability, low pollution, and resource conservation. Key practices include:

Green Label



Energy Label



Green Building Material



Water Efficiency

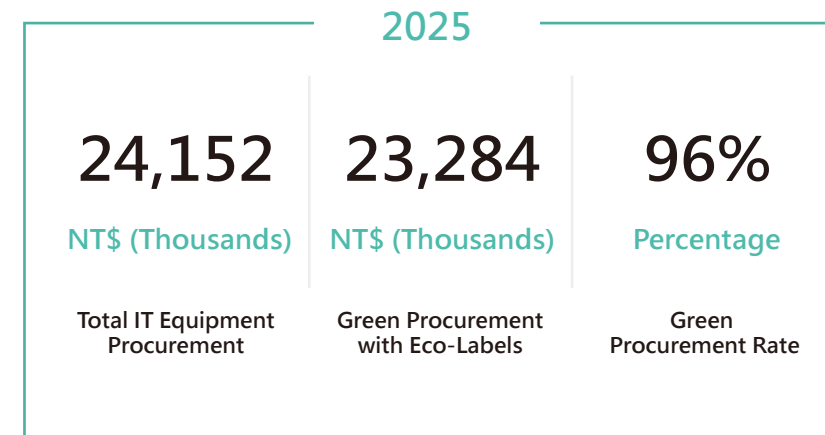
● Procurement Direction

Procurement direction :

- ✓ Energy-saving: select low-pollution, low-energy-consumption, and recyclable equipment or products with environmental protection certification labels or are manufactured in accordance to certification standards.
- ✓ Reduce purchases of disposable items: procure reusable and durable goods to mitigate environmental harm.

Procurement items :

- ✓ Purchased goods - copy paper: Fully adopts paper products with environmental labels such as FSC and PEFC.
- ✓ Leased photocopiers/color toner cartridges: select products with green environmental labels.
- ✓ Assorted equipment or electrical appliances: choose products with green environmental labels, energy-saving labels, and similar certifications.
- ✓ Renovation material selection: products with green building material labels and water-saving labels.



2.2 Client Service

Client satisfaction is a key priority across all project stages. Strong emphasis is placed on client opinions, alongside a commitment to delivering high-quality service. Integrated service teams—R&D, engineering design, marketing, project execution, and after-sales support, to ensure responsive and consistent service throughout the project lifecycle. A structured communication mechanism is in place to provide timely responses to client needs and expectations.

Feedbacks are essential drivers for strengthening client relationships. Multiple communication channels are available for clients to report quality issues, performance concerns, and future requirements. Each case is reviewed and analyzed, with appropriate improvement measures implemented through a formal response process. Annual client satisfaction surveys are conducted, and all feedback is addressed and followed up by the responsible departments. Regardless of severity, client complaints are handled promptly with dedicated personnel assigned to resolve issues and implement design improvements where necessary.

In 2025, client satisfaction targets were achieved. No complaints were received related to engineering services or environmental, safety, and regulatory matters.

Client Health and Safety

The Company prioritizes the health and safety of clients and end users, while minimizing environmental impacts. A client health and safety policy has been established and implemented as a guiding principle.

Policy	Details	Grievance Channel and Process
Safety Design Standards	Preventive safety design; risk assessment; emergency planning; use of low-pollution, high-durability materials	Submit review request via project manager or client service email (service@yankey.com.tw); response within 7 days
Construction Safety Management	ISO 45001 implementation; on-site safety checks; employee protective equipment compliance; real-time safety reporting to clients	Issues are reported via 24-hour hotline (02-2600-1350) or construction site reporting channel; assigned personnel will process issues within 48 hours.
Health and Environmental Monitoring	Monitoring of air quality, noise, and vibration; compliance with health standards	Request monitoring data; provided within 3 business days by client service team
Sustainable Service Assurance	During warranty period, safety inspections provided at free of charge; energy-saving and waste reduction recommendations; lifecycle extension support	Schedule for an inspection via corporate website>Contact Us, or contact sales representative

Client Privacy Protection

Protection of confidential information is critical to maintaining the Company's competitive advantage. Data protection policies and internal controls are implemented to safeguard personal data, trade secrets, and non-public information. In 2025, no breach of client privacy or information leak incidents were reported.



2.3 Operating Performance



Policy

- Upholds a corporate culture of innovation, teamwork, efficiency, and enthusiasm, guided by principles of integrity, professionalism, pragmatism, and partnership
- Maintains competitiveness through high-quality engineering services, enhanced design and construction methods, and strengthened quality control and testing capabilities
- Strengthens corporate governance, operational performance, industry chain integration, and project cost management to enhance competitiveness while creating shared value for stakeholders



Goals

Short-term goals

- Expand turnkey services in the technology sector
- Strengthen presence in the mainland China market and maintain existing client relationships
- Expand energy-saving service offerings
- Promote talent development through industry-academia collaboration
- Enhance client satisfaction to support business growth

Mid and long-term goals

- Strengthen corporate governance and organizational development
- Expand into markets beyond China and diversify the client base
- Improve investment returns
- Strengthen core engineering capabilities and expand specialized service scope



Evaluation Mechanism

- Economic performance is monitored using key financial indicators, including revenue, operating costs, employee compensation, payments to capital providers, taxes, community investment, and retained economic value
- The Sustainability Development Committee convenes at least annually and reports to the Board of Directors
- PDCA approach is applied to support continuous improvement in sustainability management



Responsible Unit/ Grievance Mechanism

Responsible department: Finance

Audit Committee email: Audit_Committee@yankey.com.tw

Investor relations email: YankeyInvestor@yankey.com.tw



Resources Invested

- Ongoing investments in: engineering technology, design, construction methods, quality control, and testing capabilities to support service quality, client satisfaction, and business growth
- Provision of integrated engineering services across: technology facilities, commercial and office buildings, construction projects, mechanical and electrical systems, cleanrooms, EPC turnkey projects
- Delivery of green engineering services
LEED / green building certification support, energy-saving system design, construction and implementation, testing procedures, integrated documentation and reporting
- 2025 performance:
Standalone revenue reached NT\$19,962,372 thousand
YoY growth of 62.23% compare to 2024

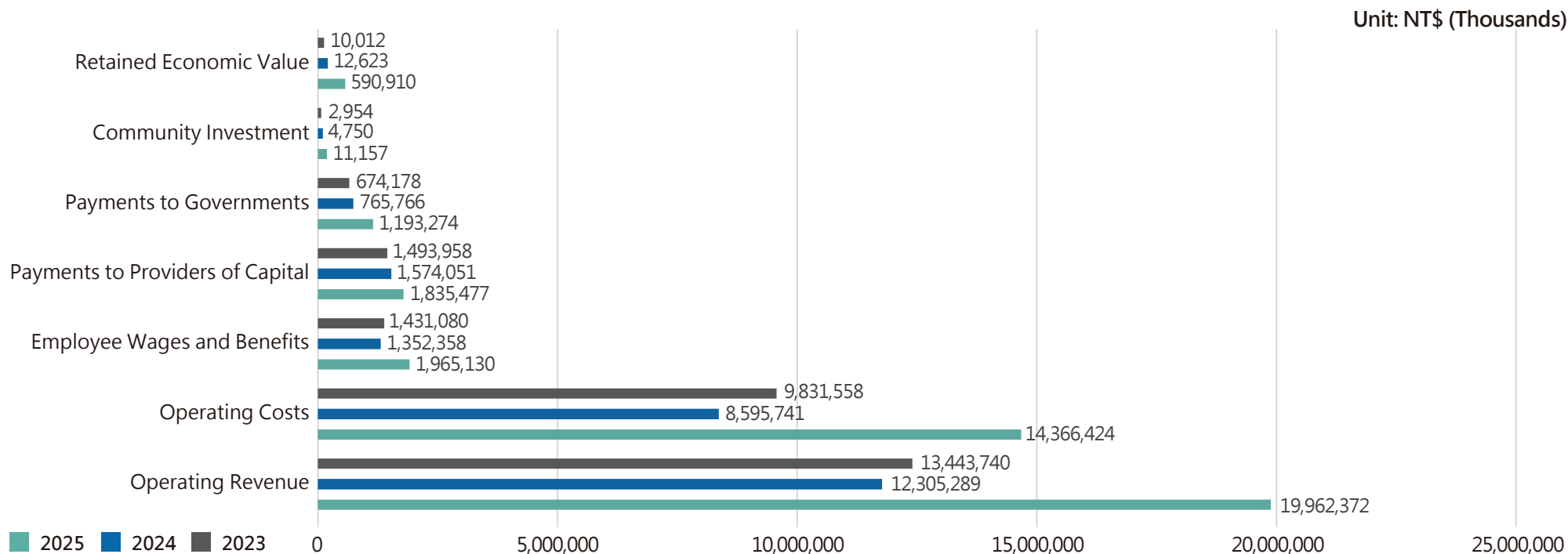
2.3 Operating Performance

Financial performance remains a core operational priority, with sustained profitability as a key objective. Since inception, the Company has advanced sustainable development through a culture of innovation, teamwork, efficiency, and enthusiasm—maintaining technological leadership, strengthening client satisfaction, enhancing shareholder value, and fulfilling social responsibilities.

In a dynamic external environment, the Company continues to deliver high-quality engineering services while strengthening capabilities in design, construction, quality control, and testing. Ongoing efforts to expand the client base and maintain strong client relationships support stable growth and reinforce competitiveness.

Through sound corporate governance, continuous improvement of operational fundamentals, and integration of the value chain, project efficiency and cost management are enhanced. These efforts strengthen stakeholder confidence and support long-term sustainable value creation.

Historical Economic Performance



- Notes:**
- Revenue refers to standalone revenue, comprising net sales and income from financial investments and asset disposals.
 - Operating costs refer to cash payments made to external parties for the procurement of raw materials, product components, site facilities, and services.
 - Employee wages and benefits include total compensation, consisting of employee salaries and payments made to government authorities on behalf of employees, plus total benefits. This excludes training expenses, protective equipment costs, and other items directly related to job duties.
 - Payments to providers of capital include dividends paid to shareholders and interest paid to lenders.
 - Payments to governments include all taxes and fines paid in accordance with applicable international, national, and local regulations. Taxes may include business tax, income tax, and property tax.
 - Retained economic value is defined as direct economic value generated minus economic value distributed.
 - Financial performance figures are prepared based on standalone financial statements.



Social Care 03



Labor-Management Relations, Training & Education



Policy

- Competitive compensation, benefits and comprehensive on-the-job training
- Zero barriers in labor-management communication



Responsible Unit / Grievance Mechanism

Contact window: Management Department
Email: YankeyEmployee@yankey.com.tw



Goals

- Labor-management disputes **0** Case
- Annual average training hours: **20** Hours/employee



Resources Invested & Performance

- New employee orientation and on-the-job training
- Labor-management meeting: quarterly
- Annual performance evaluations



Evaluation Mechanism

- Labor-management meetings: quarterly; communicate employee dynamics, company operations, employee activities, and welfare
- 2025 labor disputes: 0

2025 average training hours per employee

24.52 Hours

Male: **23.91** Hours

Female: **25.91** Hours

Guided by a people-centric management philosophy, Yankey Engineering has established a comprehensive employee care and support framework to foster a friendly workplace where employees can grow together with the firm.

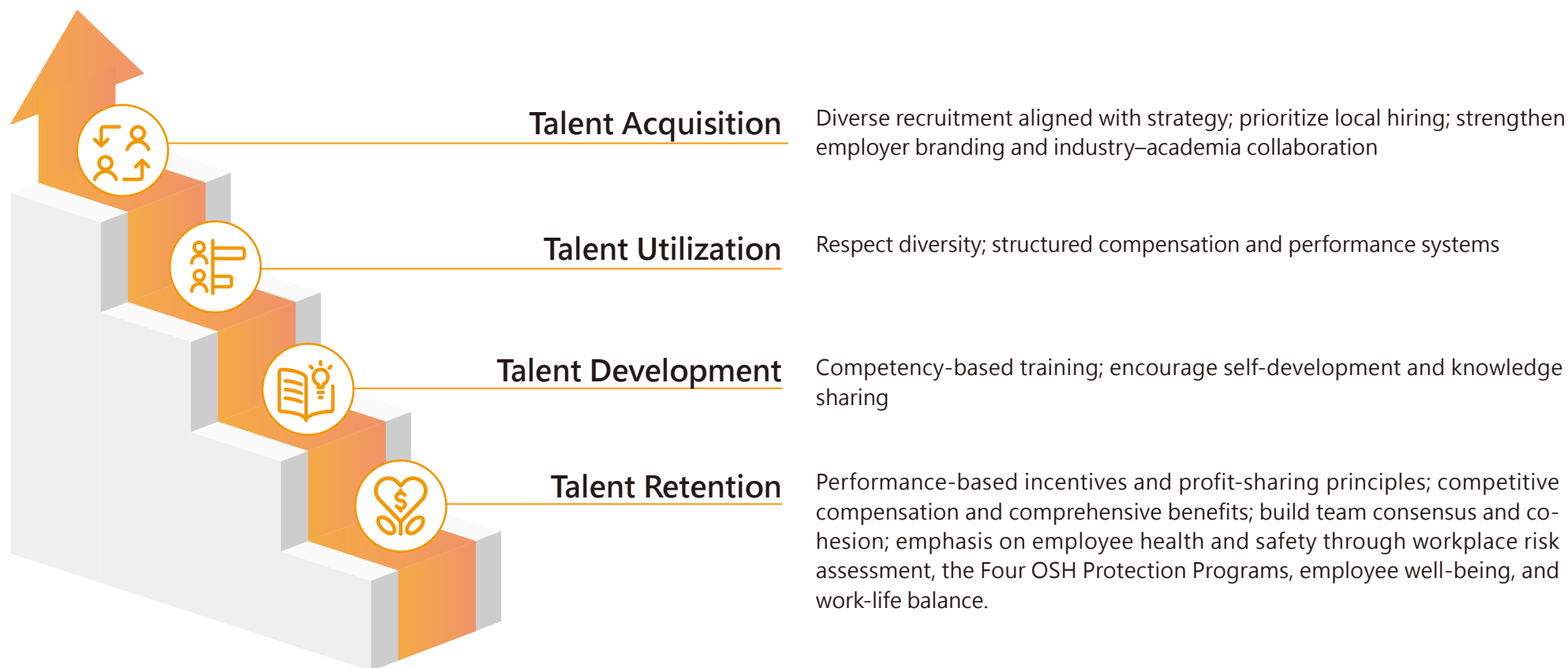
The Company strictly complies with labor-related laws and regulations and safeguards employee rights and interests through established workplace policies and work rules. Through the implementation of the ISO 45001 Occupational Health and Safety Management (OH&S) System, Yankey Engineering provides a healthy and safe working environment. Supported by diverse and open labor-management communication channels, fair compensation and promotion opportunities, structured training and development programs, comprehensive employee benefits, and a transparent profit-sharing mechanism, employees are empowered to contribute their capabilities and performance with confidence while growing alongside the Company. These initiatives strengthen positive labor-management relations, foster a harmonious workplace culture, and reinforce the foundation for sustainable development.



3.1 Workforce Structure

The Company promotes equality and eliminates workplace inequality through Diversity, Equity, and Inclusion (DEI) measures, thereby protecting employees' labor rights. The cultivation and development of human resources is an indispensable part of sustainable business operations. Through structured talent acquisition, utilization, and development strategies, the Company enables employees to realize their potential, grow with the organization, and support long-term career development and sustainable business growth.

☉ Sustainable Talent Strategy



3.1.1 Human Rights Protection

The Company complies with international standards (Universal Declaration of Human Rights, United Nations Global Compact, United Nations Guiding Principles on Business and Human Rights, and International Labor Organization) and Taiwan's Labor Standards Act. The policy is applicable to full-time employees, contractors, temporary staff, and other workers affected by the Company's operations. Suppliers, contractors, and outsourcing partners are managed through supplier management, with these standards incorporated into annual audits.

The policy covers forced labor prohibition, fair wages and working hours, non-discrimination, safe and healthy workplaces, freedom of association, and grievance mechanisms. measures are regularly reviewed and improved. Human rights policy is announced and implemented after approval by the Board of Directors. The Sustainability Development Committee coordinates the collection of sustainability and human rights management information, while Human Resources team is responsible for employee human rights, labor-management relations, compensation and working hours, education and training, and complaint mechanisms. Occupational safety and health team is in charge of health and safety risk management, while Procurement and Quality Assurance team are responsible for supplier human rights and sustainable supply chain management.



Human Rights Policy Implementation Guidelines



Eliminate all forms of forced labor



No child labor



Comply with the Labor Standards Act and provide legally compliant compensation



Ensure workplace safety and health for employees



Safeguard employees' right to form and join labor unions freely, at operation sites



Implement workplace gender equality, equal pay for equal work, and oppose all forms of discrimination

Human Rights Awareness Enhancement

- New employee orientation: Covers prohibition of forced labor, anti-discrimination, anti-harassment, flexible working arrangements, human rights protection, and a safe and healthy work environment.
- Workplace violence prevention: Through internal communications and announcements, employees are informed of their responsibility to prevent unlawful workplace infringement and foster a friendly work environment.
- Workplace violence prevention: Through internal communications and announcements, employees are informed of their responsibility to prevent unlawful workplace infringement and foster a friendly work environment.
- Occupational safety training: health education, occupational nurse consultationns, labor safety and health training, and first-aid training.
- 2025 human rights violations: 0
100% new employee participation in human rights training
603 participants in HR-related education
- Employee human rights due diligence: to be conducted in 2026

The Company provides formal whistleblowing channels for employees, with reports handled by designated personnel through due investigation and strict confidentiality of whistleblowers' personal data. Where allegations are substantiated, the Company commits to no retaliation.

In 2025, the Company recorded no human rights violations. Human rights are treated as a core management priority. Based on job responsibilities, employees are periodically arranged to participate in training programs organized by external and local authorities to continuously strengthen human rights knowledge and professional development. In 2025, human rights training for new employees—including work rules, occupational safety, and information security—achieved a 100% participation rate. The Company's headquarters also conducts periodic reviews of the impact of plant operations and internal management on human rights and establishes corresponding response procedures. Employees may file grievance through Company grievance channels, which are reviewed and addressed appropriately by headquarters.

3.1.2 Employee Statistics

Due to the nature of the engineering industry, the workforce shows a differentiated gender composition, with female employees accounting for 30.34% of total employees. The Company's workforce is primarily composed of locally hired full-time employees (indefinite term, including 10 executives, at Assistant Vice President level and above), with no child labor, providing long term and stable employment that supports employees' economic security.

In response to government policy, the Company also employs persons with disabilities. In 2025, 4 employee with different levels of disabilities were hired, including mild (1), moderate (2), and severe (1); employments are fully compliant with regulatory requirements.

Year		2023		2024		2025	
Total Employee (Note 1)		481		587		702	
Employment Contract (Note 2)		Indefinite-term	Indefinite-term	Fixed-term	Fixed-term		
Gender	Male	335	0	411	0	469	20
	Female	146	0	176	0	213	0
Employment Type (Note 3)		Full-time	Full-time	Part-time	Part-time	Full-time	Full-time
Gender	Male	335	0	411	0	489	0
	Female	146	0	176	0	213	0

Note 1: Employee figures: based on the total number of employees as of December 31 of each year.

Note 2: Employment contracts: classified into indefinite term contracts (regular employees) and fixed term contracts (temporary, short term, seasonal, or project specific employees).

Note 3: Employment types: classified as full time employees (weekly working hours meeting the statutory maximum) and part time employees (weekly working hours below the statutory maximum, including student workers and hourly staff).

Note 4: Non employee workers: include occupational safety consultants (total 34; male: 16, female: 18)

○ Diversity Composition

Year				2023		2024		2025	
				Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Employees	Managerial	Gender	Male	85	17.67%	98	16.70%	124	17.66%
			Female	14	2.91%	13	2.21%	21	2.99%
		Age	Under 30	1	0.21%	3	0.51%	1	0.14%
			30+ to under 50	75	15.59%	78	13.29%	108	15.38%
			50+	23	4.78%	30	5.11%	36	5.13%
	Non-Managerial	Gender	Male	249	79.42%	313	53.32%	365	51.99%
			Female	133	27.65%	163	27.77%	192	27.35%
		Age	Under 30	171	35.55%	201	32.24%	214	30.48%
			30+ to under 50	200	41.58%	258	43.95%	315	44.87%
			50+	11	2.29%	17	2.90%	28	3.99%

Note: Percentage of non-managerial personnel under age 30 = (total number of non-managerial employees under age 30 at year-end / total number of employees at year-end) * 100%.

Percentage of managerial personnel under age 30 = (total number of managerial employees under age 30 during the year / total number of employees at year-end) * 100%.

○ Employee Turnover Rate Statistics

In 2025, Yankey Engineering hired 218 new employees and recorded 104 employee departures, resulting in a net workforce increase of 114 employees, compared with 106 in year 2024. This reflects the Company's continued workforce expansion to support business growth and increasing project demand.

In terms of new-hire age demographics, employees in the 30-49 age group represented the largest share of new hires, with 127 employees (58%), an increase of 40 compared with year 2024. This demonstrates the Company's continued recruitment of experienced and professionally skilled talent to support project execution and technical requirements. New hires aged 50 and above increased from 14 in year 2024 to 19 in 2025, reflecting the Company's emphasis on attracting experienced professionals to support project management, knowledge transfer, and organizational stability.

Departed employee in the under-30 age group declined from 49 in year 2024 to 29 in 2025, indicating improved retention among younger employees. Meanwhile, departed employee in ages 30-49 increased from 37 in year 2024 to 62 in 2025, while age 50 and above increased from 5 in year 2024 to 13 in 2025. The Company will continue to strengthen the retention of mid-career and senior-level talent through career development, talent cultivation, job-fit enhancement, and knowledge transfer initiatives, thereby mitigating the impact of key talent turnover, on business operations and project executions.

New Hire and Turnover Statistics/Year		2023		2024		2025	
		Total	Ratio	Total	Ratio	Total	Ratio
New Employees	Total	125		197		218	
	Age						
	Under 30	71	45%	96	49%	72	33%
	30+, under 50	51	51%	87	44%	127	58%
Gender	50+	3	4%	14	7%	19	9%
	Male	92	71%	141	72%	162	74%
	Female	33	29%	56	28%	56	26%
Departing Employees	Total	96		91		104	
	Age						
	Under 30	52	41%	49	54%	29	28%
	30+, under 50	39	50%	37	41%	62	60%
Gender	50+	5	9%	5	5%	13	13%
	Male	71	74%	64	70%	73	70%
	Female	25	26%	27	30%	31	30%

Note: New hire rate = (new hires in category / year end headcount of category) × 100%

Example: female new hire rate = (total number of female new employees during the year / total number of female employees at year-end) * 100%.

Turnover rate = (departures in category / year end headcount of category) × 100%

Example: turnover rate for employees under age 30 = (total number of departing employees under age 30 during the year / total number of employees under age 30 at year-end) * 100%.





3.2 Talent Fit and Competence

Sound human resources form the foundation of the Company's sustainable operations. To attract and retain outstanding talent, the Company provides market competitive compensation and benefits and rewards employees who create performance and long term value. Upholding the principle of equal treatment, the Company implements transparent evaluation, reward, and discipline mechanisms, fostering a healthy and fair competitive environment.

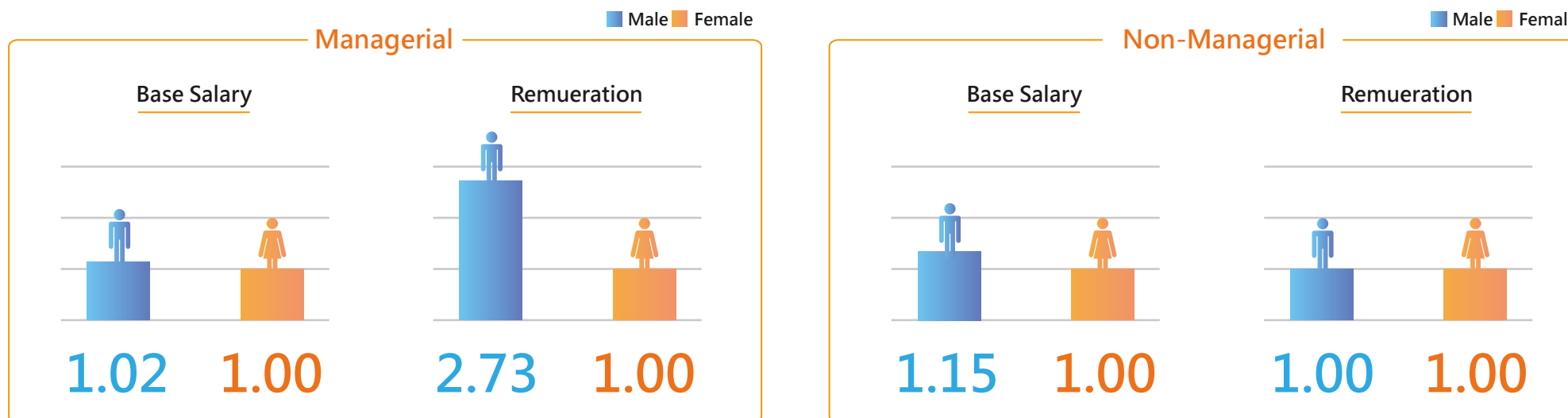
Transparent promotion pathways enable high-performing employees to advance based on merit, encouraging peer learning and continuous talent development. The Company also arranges structured education and training plans to support continuous professional growth and self-realization. In parallel, diverse communication channels allow employees to express views in a timely manner, with the Company responding constructively to maintain harmonious and trust-based labor-management relations.

3.2.1 Compensation and Benefits

The Company adopts a transparent compensation policy, with average salaries exceeding industry median levels. Annual salary surveys are conducted to monitor market trends and maintain compensation competitiveness. In 2025, entry level employees at the Taiwan headquarters received equal pay for male and female employees, both at 1.22 times the local minimum wage.

Compensation is determined uniformly based on the Company's internal salary structure, considering position, job grade, education/experience backgrounds, and seniority, with no gender based differentiation. Differences in average compensation ratios at managerial level primarily reflect seniority structure, as senior managerial positions are predominantly held by male employees.

Ratio of Basic Salary and Compensation by Gender



Note1: Basic salary: minimum fixed amount paid to employees for performing their duties and excludes any additional compensation, such as overtime pay, bonuses, or allowances.

Note2: Compensation: basic salary plus additional amounts paid to workers; additional amounts paid to workers include seniority allowances, bonuses (including cash and equity), benefits, overtime pay, compensatory leave, and other subsidies such as transportation subsidies, living allowances, and childcare subsidies.

Note3: Managerial position: supervisor level and above; compensation difference at large between male and female managerial employees are mainly due to all senior executives are male, which widens the difference.

2024 - 2025 Full-time Employee Annual Remuneration for Non-Managerial Position

Unit: in NTD thousands

Average Annual Remuneration

2024



2025



Difference : Increase of 138 thousand

Unit: in NTD thousands

Median Annual Remuneration

2024



2025



Difference : Increase of 106 thousand



Parental Leave

The Company's unpaid parental leave policy complies with Article 16 of the Gender Equality in Employment Act. Employees with at least six months of service may apply for parental leave until each child reaches age three, for a maximum of two years.

Parental Leave / Year	Gender	2023	2024	2025
Eligible for Parental Leave	Male	9	34	12
	Female	4	19	8
Employee Applied	Male	1	4	1
	Female	4	9	6
Due to Return (A)	Male	0	4	1
	Female	3	9	5
Reinstated, including early reinstatement (B)	Male	0	3	1
	Female	3	8	5
Reinstatement Rate (B/A)	Male	100%	75%	100%
	Female	100%	89%	100%
Retained after 12 months (C)	Male	4	0	2
	Female	3	1	7
Retention Rate (C/B from prior year)	Male	100%	0	67%
	Female	100%	33%	88%

Note1: Eligible employees for parental leave are defined as employees who have applied for maternity leave or paternity leave within the past three years.

Note2: Return-to-work rate = (Total number of employees who returned to work during the reporting year / Total number of employees due to return during the reporting year) × 100%.

Note3: Retention rate = (Total number of employees remaining employed 12 months after returning to work in the previous year / Total number of employees who returned to work in the previous year) × 100%.



Benefit :

Employee Welfare

Full-time
Employees



Insurance

labor insurance, national health insurance,
group accident insurance, labor pension, statutory leave



Bonus/Gifts

Gift Voucher: Dragon Boat Festival, Mid-Autumn Festival
Bonus: Year-End Performance
Cash Gift Payment: Birthday, Wedding, Childbirth Allowance, Funeral Condolence Employee Children Scholarships



Education and Training

New employee orientation, on-job courses, certification course subsidies



Recreation

Annual domestic/overseas employee outing, Family Day, team building activities, Year-End-Party



Health

Annual health examinations, health examination subsidies, regular on-site physician and nurse consultation services



Other

Provided with no additional cost: dormitories for cross-region employees, uniforms
Subsidies: gasoline (for engineering personnel) , telecommunications fee



2025 Key Welfare Programs

- Travel subsidy: NT\$20,000; employee participated: 497, utilization rate at 84.67%
- Special certification incentives: 2 applicants
- New program: Employee Children Scholarships

Family Day

The Company provides employee welfare programs—including labor insurance, national health insurance, parental leave, pension reserves, and leave and attendance systems—in full compliance with the Labor Standards Act and other applicable regulations. All employees are enrolled in labor insurance and national health insurance in accordance with law and are entitled to statutory insurance benefits.

In addition, the Company established an Employee Welfare Committee, with defined Welfare Programs, and disburse employee welfare funds in accordance to regulations. Pursuant to the Labor Standards Act, the Company provides pension reserves and contributes 6% of employees' monthly wages to individual pension accounts. Each year, the Company also estimates prepaid pension contributions for the following year to safeguard employees' future pension rights. 100% of employees participate in this pension plan.

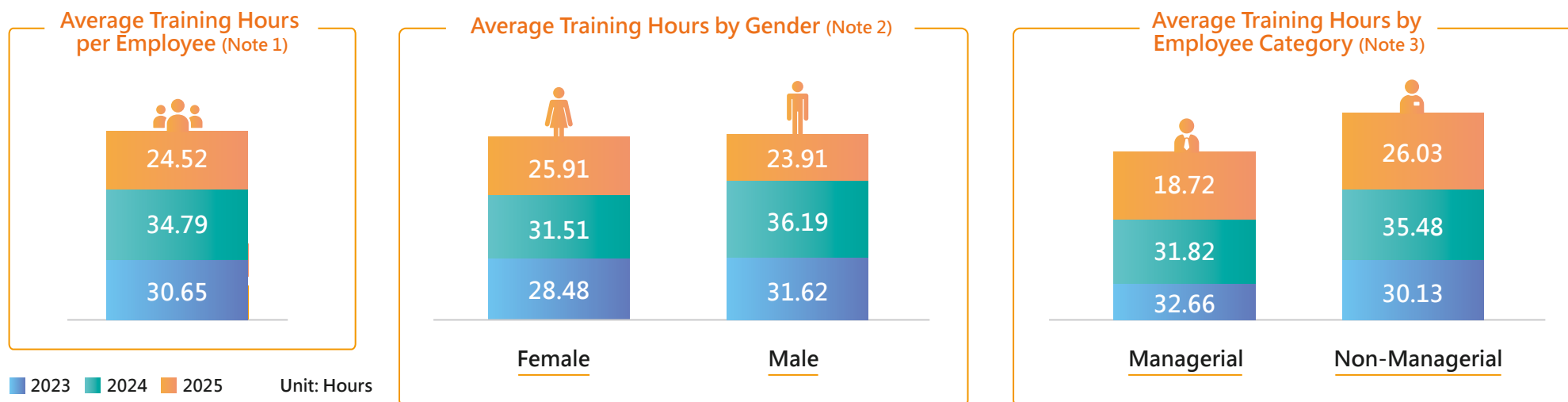


3.2.2 Talent Development

The Company values competency development and plans training programs based on job level challenges and departmental capability needs. Internal rotation opportunities are provided, alongside incentives for continuing education and language certification.

In 2025, diversified courses—including health, strategy, performance improvement, and communication—were launched to support both professional capability and work life balance. Although average training hours declined due to headcount growth, average training hours were retained at 20+ hours per employee, demonstrating sustained commitment to talent development.

Training Performance



Note 1: Average training hours per employee = total training hours of all employees during the year / total employee year-end headcount.

Note 2: Average training hours per female employee = total training hours of female employees during the year / total female employee year-end headcount.

Note 3: Average training hours by employee category = total training hours of employees in that category during the year / total number of employees, year-end headcount, by category.

Education and Training Highlights

Internal Instructor Training



Communication and Negotiation Course



New Employee Team Course



Professional Training



Executive Training Course - Crisis Response

In 2025, the Company designated Crisis Response Training as its annual flagship program to strengthen senior executives' and key managers' capabilities in risk identification, response decision-making, and cross-departmental coordination when facing unexpected events. The course covered the full crisis management cycle, including incident reporting, command and response, resource deployment, stakeholder communication, and post-incident recovery and improvement. Through case studies and scenario-based exercises, the management team applied crisis response principles to both engineering project execution and daily operations.

The course reflected the characteristics of the engineering industry and focused on construction safety, project schedules, supply chain stability, client service, and corporate reputation. Through cross functional discussions and simulation exercises, the Company strengthened managerial-level immediate judgment and coordination capabilities during crisis situations, while enabling engineering, occupational safety and health, procurement, human resources, legal, and client interface functions to develop a shared crisis response framework. These efforts help reduce the potential impact of unexpected incidents on employee safety, project delivery, and overall operations.

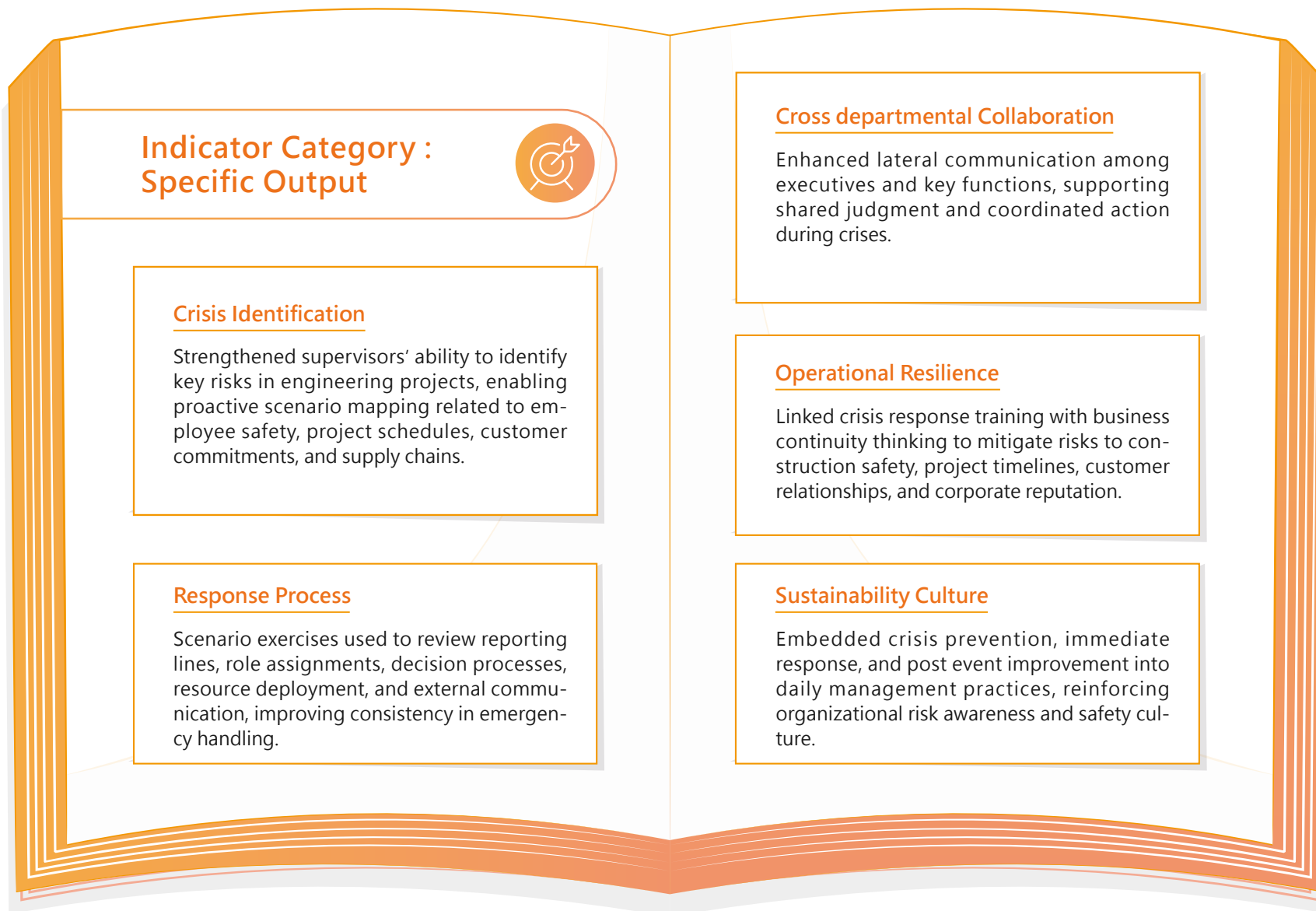
Moving forward, the Company will continue strengthening organizational crisis management through response process reviews, scenario drills, key capability dissemination, and enhanced stakeholder communication. Training outcomes will be systematically integrated into risk management, occupational safety and health management, and business continuity systems, supporting the gradual development of a more resilient and preventive management framework to ensure long term operational stability and sustainable development.



Course Highlights

Course Item	Course Details	Industry Relevance
Core Theory	Based on the crisis management cycle, covering risk identification, crisis prevention, incident reporting, response command, recovery and improvement, and feedback.	Addresses potential construction abnormalities, occupational safety incidents, supply chain disruptions, schedule delays, and major shifts in customer requirements, strengthening risk governance capabilities.
Training Method	Case studies, scenario simulations, tabletop exercises, and response drills to clarify decision points and reporting responsibilities.	Enables management to translate training content into practical on site response capabilities during unexpected events.
Executive-level Interaction	Cross departmental discussions and group exercises involving command functions, engineering, OSH, procurement, legal, HR, and customer interfaces.	Improves real time information sharing and resource mobilization across functions during crisis situations.
Sustainability Integration	Integrates employee safety, operational resilience, customer service, supply chain stability, and stakeholder communication into crisis response planning.	Supports sustainability expectations related to risk management, workplace safety, and business continuity, reducing impacts on governance, social responsibility, and customer trust.

Course Outcomes



Supervision and Continuous Optimization

Action Plan	Specific Measures	Expected Benefits
Response Process Review Mechanism	Consolidate scenario exercise outcomes to assess clarity of reporting lines, authority, decision levels, and resource allocation, forming the basis for procedural improvements.	Faster response and more consistent decision making during crises, reducing operational risks caused by escalation or information gaps.
Capability Transfer	Extend executive level training outcomes to project managers, site supervisors, OSH personnel, and on site managers.	Strengthens frontline familiarity with crisis reporting and initial response, expanding crisis management capability beyond management.
Scenario Library and Drill System	Establish a crisis scenario repository based on common project risks, conduct regular tabletop or cross functional drills, and track corrective actions.	Institutionalizes crisis preparedness and improves readiness for diverse emergency scenarios.
Stakeholder Communication Optimization	Strengthen communication principles with employees, customers, suppliers, and other stakeholders during crises, ensuring consistent and transparent messaging.	Reduces misunderstanding and trust risks, maintaining customer confidence and corporate reputation.
Sustainable Risk Management Linkage	Embed training outcomes into risk management, OSH management, supply chain management, and business continuity systems.	Positions crisis response as a core element of sustainable governance and operational resilience rather than a one time initiative.

Crisis Response - Training Highlights



Standardized Training - Standardization

The Company continues to promote standardized training for engineering professionals. Based on the interior design, MEP, and HVAC disciplines, learning maps have been established for chief engineers, with training structured around core, professional, and management courses. Through systematic course planning, employees progressively build understanding of Company systems, occupational safety and health concepts, engineering expertise, cross departmental collaboration, and project management according to their career stage, thereby enhancing engineering quality and execution stability.

Core courses cover Company regulations, systems and organizational structure, occupational safety and health, human rights, team building, interpersonal communication, and presentation skills. These courses ensure that chief engineers not only develop technical expertise, but also understand corporate governance requirements, workplace safety standards, and cross functional collaboration practices.

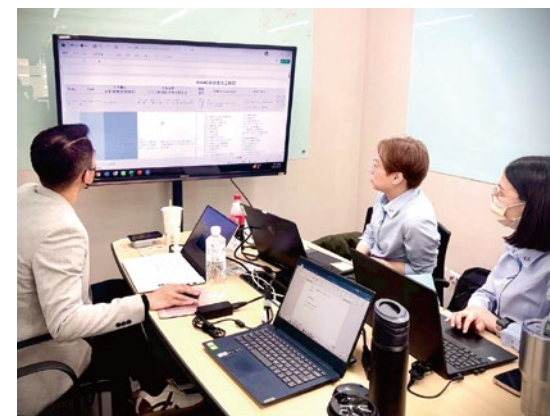
Professional courses include cleanroom interior design, MEP and HVAC system design, drawing interpretation, regulatory requirements, materials and equipment management, supervision practices, system testing, BIM/Revit, and AutoCAD, supporting consistent project quality and execution.

Management courses focus on project management, cost and budget control, schedule and workforce management, communication and coordination, job handover, and internal instructor development. These programs support engineers' gradual transition from technical execution roles to project leadership and knowledge transfer roles.

This standardized training system supports career development, reduces gaps in critical competencies, strengthens organizational knowledge retention, and enhances the Company's long term operational resilience and sustainable competitiveness.

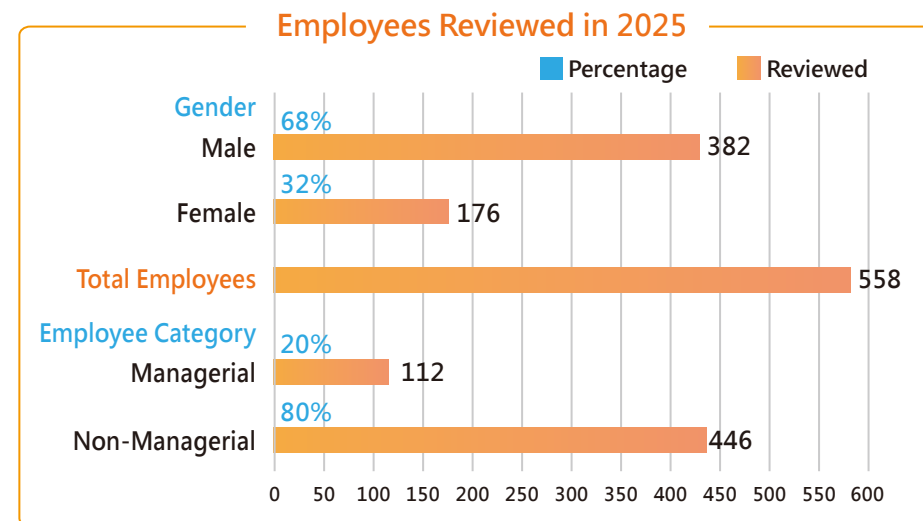
Job Category	Course Highlights	Management and Common Course Focus	Benefits to Company Operations
Chief Engineer - Interior Design	Semiconductor cleanroom interior design, interior systems, materials and regulations, architectural/engineering drawings, Revit/BIM, AutoCAD, owner delivery case reviews, and design practices	Project management, cost and budget control, schedule and workforce management, communication, internal trainer development, Company systems, OH&S, and human rights	Strengthens cleanroom interior design integration, improving design quality, drawing management efficiency, and delivery stability
Chief Engineer - Interior Design	Electrical system design, electrical construction and distribution, supervision and materials control, system testing and acceptance, drawings, and project documentation	Project management, cost and budget control, schedule and workforce management, communication, internal trainer development, Company systems, OH&S, and human rights	Improves electrical design, construction, and testing quality; reduces engineering risks; supports stable and compliant execution
Chief Engineer - Air Conditioning	Air conditioning and cleanroom system design, regulatory application, drawings and data management, supervision and materials control, and construction practices	Project management, cost control, schedule and workforce management, role handover, internal trainer development, Company systems, OH&S, and human rights	Enhances air conditioning system integration, cleanroom quality, energy and environmental control, and collaboration efficiency

Standardization - Training Highlights



● Performance Evaluation

To ensure employee performance is appropriately reflected in compensation, all employees undergo annual performance evaluations. Evaluation results are incorporated into promotion and career development considerations. Employees with specialized technical strengths are supported in developing into domain professionals, while those with management capabilities and leadership potential may advance into managerial roles, providing diverse career development opportunities.



Note: Employees with less than six months of service during the year and those on unpaid leave during the evaluation period are excluded.

3.2.3 Labor-Management Communication

● Diverse communication channels:

The Company upholds principles of openness and mutual respect and has established diversified labor-management communication channels. Respecting employee input, promoting harmonious labor relations, and strengthening organizational cohesion contribute positively to operational performance. Bidirectional communication are fostered and implemented to ensure timely and accurate information sharing and continuous improvement.

Communication mechanisms include



Organizational meetings

regular unit/department meetings and functional meetings



Announcements, surveys, evaluations, and feedback

performance reviews, employee feedback channels, grievance mechanisms, and personnel announcements



Labor-management bodies

Labor-management bodies: labor-management meetings and the Employee Welfare Committee

These channels facilitate unidirectional, bidirectional, and interactive communication, ensuring effective information flow. In the event of plant closures, new plant establishment, workforce reductions, or relocation, the Company will notify the competent labor authority 60 days in advance in accordance with the Act for Worker Protection of Mass Redundancy and comply with statutory notice requirements.

☉ Labor-management meeting organization :

The Company respects employees' legally protected rights to freedom of assembly and association and does not oppose or interfere with such activities. Labor-management meetings and the Employee Welfare Committee are established in accordance with law and operate after filing with the competent authority. Labor-management meetings are held quarterly, and the Employee Welfare Committee also meets regularly. Each body performs its designated role, jointly promoting harmonious labor-management relations and mutual benefit.

☉ Complaint Handling :

Labor-management communication remained smooth, employee relations are stable. No major complaint cases occurred in 2025.

☉ Discrimination and Sexual Harassment :

The Company has established Workplace Sexual Harassment Prevention Measures, Grievance, and Disciplinary Policy to prevent harassment and bullying and protect employee rights. Employees may file grievance through internal reporting mechanisms. Since implementation, no reports of sexual harassment or bullying were received in 2025.

☉ Anti Corruption and Anti Bribery :

The Company has adopted a Code of Ethical Conduct as the standard for employee ethical behavior. In 2025, there were no actual or suspected corruption or bribery incidents involving Company employees. Any future incidents will be investigated and addressed in accordance with Company regulations and applicable laws.



3.3 Social Engagement

As a member of society, the Company is interdependent with investors, employees, local communities, and other stakeholders. Through its influence, the Company seeks to fulfill corporate social responsibility and create positive social impact. Across operating locations, the Company works with local organizations in areas such as support for disadvantaged groups, material donations, environmental protection, industry-academia cooperation, and arts and cultural promotion, ensuring resources reach those in genuine need.

● Social Care

- Sponsorship: 2025 Taipei Pickleball Open, supporting sports development and community participation
- Sponsorship: badminton team of Tainan Municipal Gueiren District Wunhua Elementary School
- Continual sponsorship: OPEN HOUSE TAIPEI, supporting cultural and architectural engagement



1. Sponsorship: badminton team of Tainan Municipal Gueiren District Wunhua Elementary School
2. On-going sponsorship: OPEN HOUSE TAIPEI



Industry-Academia Cooperation

In response to increasing challenges in talent cultivation, the Company continues to support educational institutions through scholarships, grants, and project collaboration mechanisms. 2025 results:

- Donation (scholarships and grants): NT\$510 thousand to National Chin-Yi University of Technology (NCUT) and National Taipei University of Technology (NTUT)
- 12 industry-academia interns employed, total remuneration at NT\$5,985 thousand
- Donation (campus development): NT\$5,000 thousand to NTUT

Arts and Cultural Promotion

The Company organized the theatrical performance "Meeting Pandora," presented by Fountain of Wisdom Theatre. The event conveyed themes of environmental protection, innovation, and community collaboration through drama, enhancing students' awareness of environmental and social issues in an engaging setting. The event also brought cultural vitality to the Dayuan area, strengthened school-community connections, and achieved mutual benefits for education and culture.



Environmental Protection & Workplace Safety 04



4.1 Energy Conservation and Carbon Reduction

Material Topic: Energy Management



Policy / Commitment

- Conduct regular energy inventories
- Adopt reduction and energy substitution measures to meeting targets by phase



Responsible Department / Grievance Mechanism

General Affairs / Engineering Affairs; via email channel



Goals

Short Term

- Plan annual energy-saving projects
- Energy intensity (energy consumption per NT\$ million revenue) should be less than

0.5_{GJ}

Mid to Long Term

- Optimize energy management
- Maintain ISO 14064-1 certification validity



Resources Invested

- Confirm energy use through inventory inspection
- Follow-up energy-saving initiatives as planned



Evaluation Mechanism / Results

- Gasoline consumption significantly decreased

85.70% YoY compare to 2024

- Energy intensity at

0.1576_{GJ}

per NT\$ millions of standalone revenue, target met

Material Topic: Greenhouse Gas (GHG) Emissions



Policy / Commitment

- Improve energy efficiency
- Reduce pollution
- Continue improvement



Responsible Department / Grievance Mechanism

General Affairs / Engineering Affairs; via email channel



Goals

Short Term

- Complete annual GHG inventory; pass third-party verification
- Improve energy efficiency
- Electric equipment procurement: prioritize with Grade 1 energy-efficient products

- GHG emissions intensity (Scope 1 + Scope 2) NT\$ millions of standalone revenue shall be less than **0.03** tCO₂e

Mid to Long Term

- **Achieve net-zero** emissions by 2050



Resources Invested

- Promote and implement energy-saving initiatives
- GHG inventory conducted



Evaluation Mechanism / Results

- GHG inventory completed
- Scope 3 emissions decreased **65.51%** YoY compare to 2024

- 2025 total Scope 1 and Scope 2 GHG emissions intensity: **0.0203** tCO₂e /revenue in NT\$ millions, remaining below the target level.

Against the backdrop of global climate change, energy conservation and carbon reduction are no longer optional but essential actions. With rapid economic and technological development, energy and GHG management have become key challenges for companies and a critical issue for the Company. The Company focuses on improving energy efficiency and reducing waste, while adopting more efficient energy-use practices and lowering reliance on single energy sources. Annual energy consumption inventories are conducted to monitor energy usage. In 2023, the Company initiated ISO 14064-1 GHG inventory operation, including internal assessments and third-party verification, to accurately quantify emissions, develop reduction strategies, and implement measures to support sustainable development goals.



4.1.1 Internal and External Energy Consumption

In the Company's overall energy structure, all energy consumption currently comes from non-renewable sources; no renewable energy is used. Internal energy consumption mainly comprises electricity and gasoline used by company vehicles. In 2025, total electricity consumption reached 680,912 kWh, primarily due to the inclusion of site office electricity, resulting in an increase compared with 2024. Gasoline consumption for company vehicles decreased significantly by 113,246 liters compared with 2024. The Company conducts annual energy inventories to monitor energy use throughout the year.



2023 - 2025 Overall Energy Consumption				
Energy Consumption	Unit	2023	2024	2025
Electricity	kWh	436,553	475,410	680,912
	GJ	1,517.59	1,711.48	2,451.28
Gasoline	L	139,893	132,150	18,904
	GJ	4,568.49	4,315.64	600.41
Diesel	L	-	2,082.79	2,624.30
	GJ	-	73.25	94.89
Total Energy Consumption	GJ	6,086.08	6,095.13	3,146.58

Note1: Heating values refer to announcements by the Energy Administration, Ministry of Economic Affairs, and the Ministry of Environment for the respective year. Electricity is calculated as 3.6 megajoules per kWh, and 1 GJ equals 109 joules. Before 2025, the heating value of gasoline was 7,800 Kcal/L; in 2025 it was 7,586 Kcal/L. Before 2025, the heating value of diesel was 8,400 Kcal/L; in 2025 it was 8,636 Kcal/L. 1 Kcal equals 4,186.8 J.

Note2: Data from construction site office included since 2025.

4.1.2 Energy Intensity

The Company assesses its energy intensity based on a defined measurement standard, with standalone revenue for the reporting year selected as the basis for calculation. Using the Company's full-year operational energy consumption data, energy intensity is calculated separately for electricity consumption and fuel consumption. This enables the Company to understand its overall energy use intensity and evaluate energy efficiency performance, providing a basis for future energy management and optimization decisions.

2023 - 2025 Overall Energy Intensity				
Item	Unit	2023	2024	2025
Standalone Revenue	NT\$ million	13,443	12,305	19,962
Electricity	GJ	1,517.59	1,711.48	2,451.28
Gasoline	GJ	4,568.49	4,315.64	600.41
Diesel	GJ	-	73.25	94.89
Total Energy Consumption	GJ	6,086.08	6,095.13	3,146.58
Electricity Intensity	GJ/ Revenue in NT\$ million	0.1129	0.1391	0.1228
Gasoline Intensity	GJ/ Revenue in NT\$ million	0.3398	0.3507	0.0301
Diesel Intensity	GJ/ Revenue in NT\$ million	-	0.0060	0.0048
Total Energy Intensity	GJ/ Revenue in NT\$ million	0.4527	0.4953	0.1576

4.1.3 Direct GHG Emissions (Scope 1), Indirect Emissions (Scope 2), and Other Indirect Emissions (Scope 3)

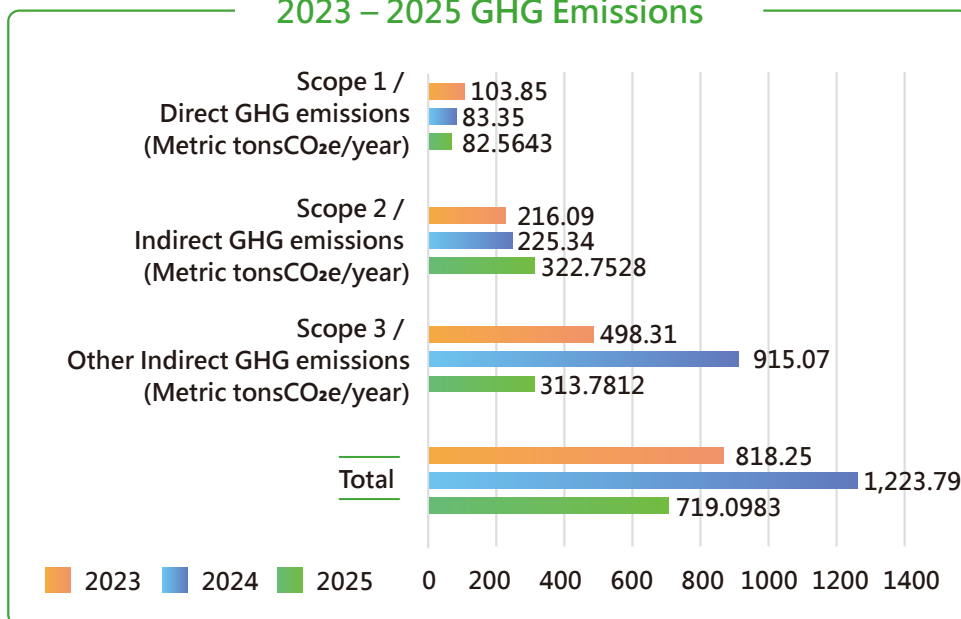
Since initiating ISO 14064-1 GHG inventory operations, Scope 3 was added into the inventory boundary. Compare to 2023, Scope 3 emissions demonstrated an increased trend, primarily due to higher project volumes and downstream transportation. These data are main drivers of the Company's carbon reduction measures and effective implementation of related strategies.

ISO 14064-1 Inventory Emission Sources		
Category	Emission form	Emission sources
Scope 1 / Category 1	Stationary combustion sources	Emergency generators (CO ₂ 、CH ₄ 、N ₂ O)
	Mobile combustion sources	Company vehicles (electric, diesel, gasoline) (CO ₂ 、CH ₄ 、N ₂ O) 、 , trucks (diesel)
	Fugitive emission sources	Refrigerants from air-conditioning equipment, chillers, refrigeration equipment, drinking fountains, and company vehicles (HFCs) ; septic tanks (CH ₄) ; fire extinguishers (CO ₂ 、HFC-236fa)
Scope 2 / Category 2	Purchased electricity	Electricity (CO ₂ 、CH ₄ 、N ₂ O)
Scope 3 / Category 3	Downstream transportation	Product transportation (air) , product transportation (sea) , land transportation from receiving airport to customer site, and land transportation from receiving port to customer site (CO ₂ 、CH ₄ 、N ₂ O)
	Employee commuting	Employee commuting by car, gasoline motorcycle, electric car, and electric motorcycle (CO ₂ 、CH ₄ 、N ₂ O)
Scope 4 / Category 4	Extraction, manufacturing, and processing of raw materials purchased by the organization	Upstream extraction and transmission/distribution carbon footprint of electricity, diesel, and automotive gasoline (CO ₂ 、CH ₄ 、N ₂ O)

4.1.4 GHG Emission Intensity

Based on GHG calculations, the Company quantifies current emission levels. Annual Company revenue is used as the measurement basis to assess average emission performance, supporting year-on-year environmental performance tracking. The following table presents GHG emission intensity.

2023 – 2025 GHG Emissions

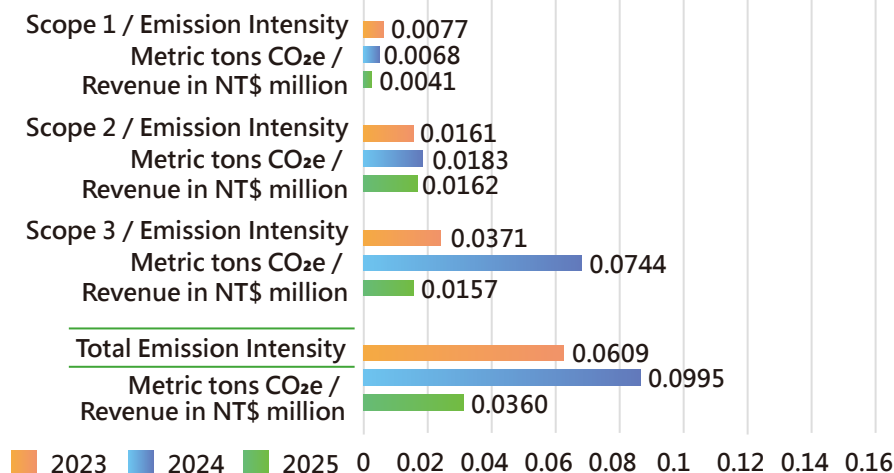


Note1: Data verified by a third party since 2023.

Note2: Data from construction site office included since 2025.

2023 – 2025 GHG Emission Intensity

Item	Unit	2023	2024	2025
Standalone Revenue	Revenue in NT\$ million	13,443	12,305	19,962





4.1.5 Energy Conservation and Carbon Reduction

The Company promotes energy-saving measures in daily operations and enhances employee awareness to integrate energy conservation into routine practices. Annual GHG inventories are conducted to identify major emission sources and support more accurate carbon reduction planning. Going forward, the Company plans to introduce energy-saving and efficiency-enhancing equipment across worksites to further reduce energy consumption.

Reminder slogans and signage: energy-saving and temperature setting



Measures for Energy Conservation and Carbon Reduction

Energy Conservation

- Monitor environmental regulations to ensure compliance and reduce operational impact
- Electricity as primary emission source; focus on power reduction measures
- Promote energy-saving awareness from time to time with employee; post reminder message near power switches to turn off lights and AC if not in use
- Reduce gasoline consumption by phasing out company vehicles, replacing with electric vehicles, and encouraging employees to use public transportation
- Maintain office air-conditioning degrees at 26 to 28°C
- With above initiatives implemented, total energy consumption decreased 2,948.55 GJ YoY compared to year 2024, a 48.38% reduction; decrease was primarily driven by lower gasoline consumption, which declined by 3,715.23 GJ year-over-year and resulted in a reduction of 255.2373 tCO₂e in GHG emissions.

Green Procurement

- Prioritize environmentally labeled products, including low-energy equipment and recyclable stationery

Waste Reduction

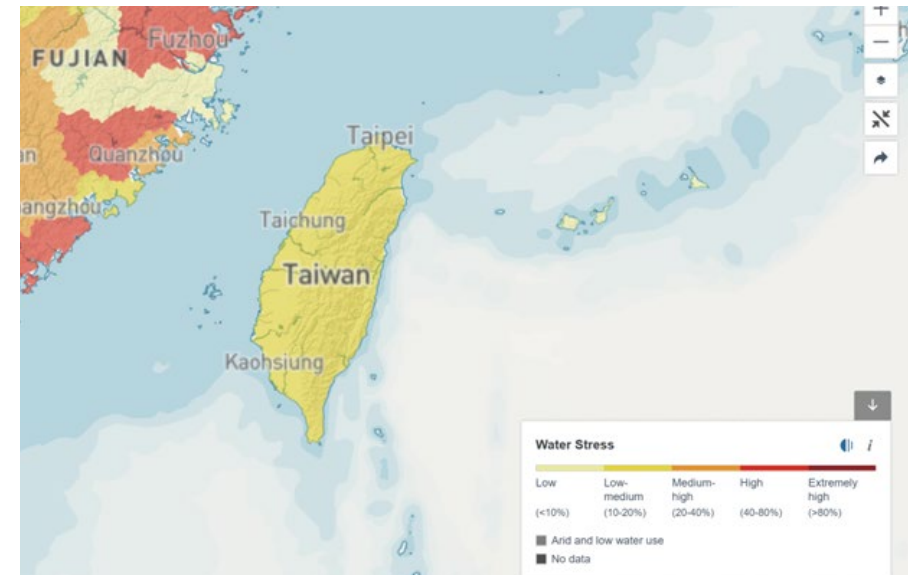
- Implement office waste sorting
- Promote digital processes and paperless operations
- Encourage water conservation and reduced tissue use



4.2 Water Resources Management

4.2.1 Water Resource Risk Assessment

Water is an essential resource for human life. In recent years, drought and water shortages driven by extreme climate conditions have affected business operations. The Company recognizes the importance of water resource management as a growing environmental issue. Using the World Resources Institute (WRI) Aqueduct tool, analysis shows that the Company's operating sites in Taiwan are classified as medium-low risk (10–20%), indicating no presence in water-stressed areas.



4.2.2 Water Resource Use

The Company's operations are primarily office and administrative, water consumptions are mainly domestic intakes from employee. Water is sourced from Taiwan Water Corporation tap water (third-party, freshwater ($\leq 1,000$ mg/L total dissolved solids)). To strengthen water management, the Company promotes water conservation awareness in daily operations. Water-saving equipment is installed across sanitary facilities, and regular maintenance is conducted to prevent leakage from aging or damaged pipelines. Historical data indicate stable water consumption with no significant fluctuations and no material impact on local water sources. The Company has established a water-saving target requiring annual water intake to remain below 0.0005 million liters per revenue in NT\$ million, which has been achieved in each of the past three years.

2023 – 2025 Water Resource Consumption

Item	Unit	2023	2024	2025
Standalone Revenue	Revenue in NT\$ million	13,443	12,305	19,962
Water Intake	Million liters	2.135	2.686	3.099
Water Intake Intensity	Million liters / Revenue in NT\$ million	0.00016	0.00022	0.00016
Water Intake Intensity Target	Million liters / Revenue in NT\$ million	0.0005		

Note1: No reclaimed water not used; water intake equals water discharge; water consumption is 0

Note2: Water usage data from construction site offices included since 2025

4.3 Waste Management

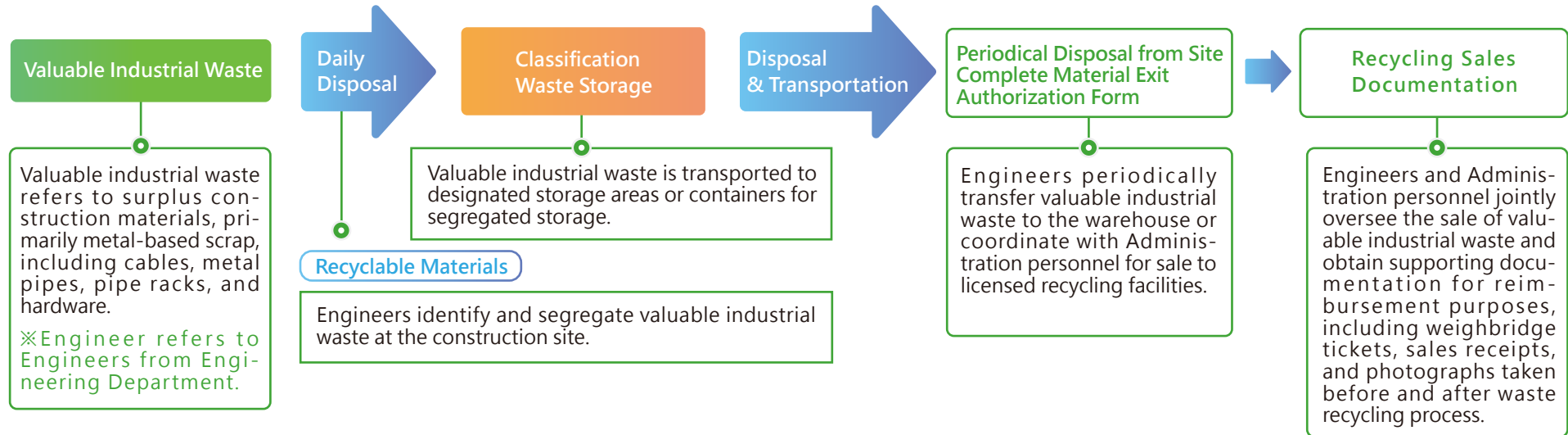
Waste generated by the Company is classified as non-hazardous industrial waste, primarily consisting of mixed construction waste arising from construction, demolition, and renovation activities. All such industrial waste is 100% recycled. Additional waste includes employee domestic waste and non-process waste such as waste wood (packaging materials) and plastics, which are removed and treated by qualified contractors to ensure legal and safe disposal. The Company manages waste in compliance with relevant environmental regulations and currently has no hazardous waste disposal issues. Waste management procedures aligned with operations have been established, including valuable scrap handling and non-valuable industrial waste management processes. Waste generation data for the past three years are presented below.

As the Linkou headquarters is located in a mixed-use commercial building, waste is handled by the building management committee, and individual tenant waste volumes are not separately recorded. Waste generation fluctuates with project volume. Although a waste reduction mechanism was implemented in 2023 and total waste decreased significantly in 2024 as major projects approached completion, total waste increased again in 2025 with the expansion of active construction sites. The Company will continue to adjust reduction strategies dynamically to address varying project-stage needs. A management target of less than 0.5 metric tons of waste per NT\$ million revenues has been set and achieved in each of the past three years.

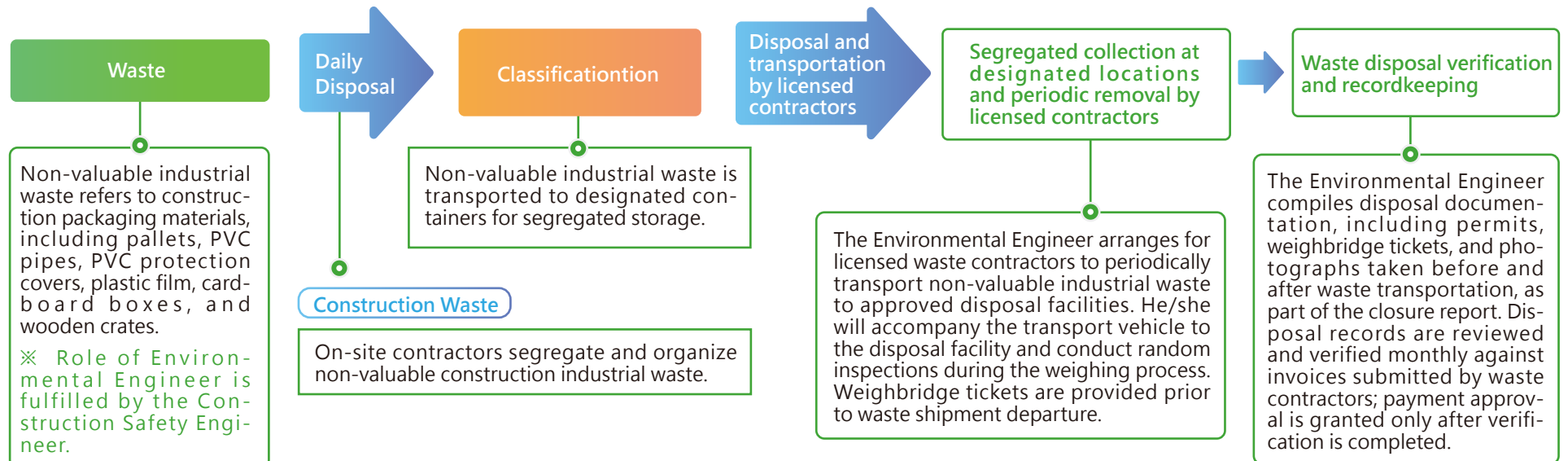
2023 – 2025 Waste Output Statistics			
Item	2023	2024	2025
Industrial Waste (metric tons) (R0503)	4,599.77	1,725.22	2,977.73
Waste Intensity (metric tons / Revenue in NT\$ million)	0.3422	0.1402	0.1492



Valuable Construction Industrial Waste Management Process



Non-Valuable Construction Industrial Waste Management Process



4.4 Biodiversity

The Company's core business focuses on integrated mechanical, electrical, and HVAC turnkey projects for high-tech manufacturing facilities, cleanrooms, commercial buildings, hotels, and medical centers, providing one-stop services from project planning and design to construction, testing, commissioning, completion, and energy-saving solutions. Its official website also discloses service coverage across technology plants, data centers, commercial buildings, construction, mechanical and electrical engineering, cleanrooms, and EPC turnkey projects, as well as green building and energy-efficiency consulting services, including LEED certification and system design.

Under its environmental, safety, and health (ESH) policy framework, the Company commits to complying with regulations, maintaining a safe and pollution-free working environment, identifying and mitigating ESH risks, establishing and maintaining management systems, and reducing environmental impact through pollution prevention, continuous improvement, and efficient resource use.

Building on this foundation, the Company has established a Biodiversity and No-Deforestation Policy, committing to the environmental impact management. The Company seeks to progressively reduce the adverse impacts of its operations on biodiversity, forest resources, and natural ecosystems, while supporting actions related to natural carbon sinks and ecological conservation.

Policy Aspect	Commitment	Implementation Strategy
Biodiversity Protection	Avoid significant adverse impacts from operations and engineering activities on important habitats, ecologically sensitive areas, and high-conservation-value areas	Early-stage environmental risk assessment; regulatory compliance; pollution prevention; contractor environmental management
No-Deforestation Commitment	No engagement in or support illegal logging, illegal land conversion, or destruction of natural forests	Manage procurement of wood, bamboo, and packaging materials; enforce supplier requirements; recycle wood and packaging
Natural Carbon Sinks	Support natural carbon sinks such as forests, soil, oceans, and wetlands, and participate in feasible actions according to the Company's operating characteristics	Mountain and beach cleanups; support tree planting and habitat conservation; promote green procurement, paper reduction, and recycling
Pollution Prevention and Resource Circulation	Reduce impacts from pollution, energy, water resources, and waste, and lessen indirect pressure on the natural environment	Implement energy saving, water conservation, waste sorting and recycling, and GHG inventory and reduction



This policy applies to the Company's headquarters, operating sites, project sites, employees, suppliers, contractors, and all partners conducting business on its behalf. Covering planning, design, construction, testing, acceptance, completion, and energy-saving technologies, the policy incorporates project life-cycle management. Relevant units are required, within controllable or influential scope, to integrate biodiversity, no-deforestation, and natural carbon sink considerations into project management, procurement, waste management, energy use, and stakeholder communication.

The policy is jointly implemented by General Affairs, Procurement, Project Management, and related units. Issues related to ecological conservation, deforestation risks, environmental pollution, or contractor violations may be reported through the stakeholder section of the Company's website and will be accepted, investigated, addressed, and tracked by responsible units.

Biodiversity management focuses on engineering environmental risk, pollution prevention, resource use, and supply chain management. The Company reviews regulatory requirements and environmental sensitivity during early project stages, implements waste sorting, recycling, and compliant removal during construction, and reduces environmental impact through energy conservation, water conservation, and pollution prevention. Suppliers and contractors are included in policy communication and required to comply with regulations, avoid materials from unknown or illegal sources, and prioritize products with environmental labels, recycled content, legal sourcing certification, or low environmental impact.

The Company continues advancing energy management, GHG inventory operation, water resource management, and waste management. In 2023, ISO 14064-1 GHG inventory operation was initiated, with Scope 3 included in the boundary. In 2025, the inventory was completed, and Scope 3 emissions decreased by 65.51% YoY compared with 2024. Gasoline consumption also decreased by 85.70% compared with 2024, reflecting improved energy and transportation-related environmental performance.

For water resources, WRI Aqueduct assessment indicates Taiwan sites are at medium-low risk. Operations are primarily office-based, with water use mainly for domestic purposes. In 2025, water withdrawal intensity was 0.00016 million liters per revenue in NT\$ million, meeting the target of less than 0.0005.

For waste, industrial waste is mainly construction mixtures and is 100% recycled, with no hazardous waste disposal issues. Waste intensity in 2025 was 0.1492 metric tons per revenue in NT\$ million, meeting the annual target of less than 0.5.

Item	Specific Actions in 2025	2025 Results	Continuous Strengthening Direction
Biodiversity Policy or Commitment	Established Biodiversity and No-Deforestation Policy; no support for illegal logging, land conversion, or destruction of high-conservation-value habitats	Established policy disclosure framework; incorporated into sustainability reporting management	Publish policy on official website or sustainability report after approval; include in annual review
Ecological Conservation Activities	Participated in mountain cleanups, beach cleanups, and environmental activities focused on protection and resource recycling	Enhanced employee environmental awareness; reduced waste in mountain, coastal, and public areas	Disclose attendee headcounts, waste removed, partners, and locations
Pollution Prevention	Committed under ESH policy to regulatory compliance, management systems, and strengthened pollution prevention	Integrated into engineering and operations to reduce ecological risks	Include wastewater, noise, dust, and waste audits in project ecological risk tracking
Waste Recycling	Industrial waste 100% recycled; 2025 intensity 0.1492 metric tons / revenue in NT\$ million, below target 0.5	Reduced pollution risks to land, water, and habitats	Establish traceability for waste wood, pallets, and packaging to strengthen no-deforestation control
Water Resources and Watershed Management	WRI Aqueduct assessment (medium-low risk) ; implemented water-saving equipment and maintenance	2025 intensity 0.00016 million liters / revenue in NT\$ million, below target 0.0005	Integrate water use and discharge management into projects to avoid ecosystem impact
Climate and Indirect Impacts on Nature	Completed 2025 GHG inventory; Scope 3 at 65.51%, gasoline at 85.70% YoY compare to 2024	Reduced climate-related emission pressure and ecosystem impact	Strengthen low-carbon transport, energy-efficient equipment, and contractor carbon management

Although the Company is not engaged in forestry, agriculture, or marine carbon sink industries, it supports natural carbon sinks and biodiversity conservation through engineering management, procurement, employee participation, social collaboration, and public welfare activities.

National Natural Carbon Sink Key Strategy	Action Plan Strategy and Measures	Yankey Engineering Corresponding Strategy and Measures	2025 Progress or Achievement
Forest Carbon Sink: increase use of domestic timber	Strengthen domestic wood and bamboo supply chains; reduce imports; enhance carbon storage	Implement no-deforestation procurement; prioritize legal, certified, recycled, and environmentally labeled materials; promote packaging reuse	Industrial waste 100% recycled; green procurement prioritizes environmentally labeled products
Soil Carbon Sink: strengthen soil management	Increase soil organic matter; develop management technologies and	Implement dust, sediment, waste, and chemical controls; prioritize soil-friendly practices	Pollution prevention: implemented under ESH policy Waste intensity: goals achieved
Marine and Wetland Carbon Sinks: habitat conservation and management	Promote habitat conservation; expand marine carbon sinks via partnerships and corporate participation	Continue beach cleanups; evaluate partnerships for coastal, wetland, and river conservation; support ecosystems (sea-grass, wetlands, mangroves, salt marshes)	2024: mountain and beach cleanups 2026: events planning in progress



4.5 Workplace Safety

Material Topic: Occupational Safety & Health



Policy / Commitment

Uphold high ESH standards as core values; provide resources to implement standards, achieve zero occupational safety risks and accidents



Responsible Department / Grievance Mechanism

OSH mailbox:
OSHA@yankey.com.tw



Goals

Short Term

- Reduce occupational accident
- Continue annual regular communication on occupational safety topics

Mid to Long Term

- Continue optimizing work environments at worksites
- Continue implementing OSH management system
- Achieve zero occupational accidents



Resources Invested

- OSH Committee meeting: quarterly
- OSH management system: integrated
- 43 autonomous safety and health inspections/audits at construction worksites
- OSH training: implemented
- 12 on-site health service sessions



Evaluation Mechanism / Results

- Safety performance reviewed and improvements tracked via OSH Committee
- Completed ISO 45001 and TOSHMS verification; integrated with ISO 14001 under ESH policy and disclosed on corporate website
- No significant internal audit deficiencies
- 2025 OSH training: 2,288 participants; 2,789 hours
- Employee health examination rate: 99%
- 2025 results: 0 fatalities; 0 major occupational accidents
- Recordable injury rate decreased by 72.77% YoY compare to 2024

4.5.1 Operation of the Occupational Safety and Health Management System

The Company promotes a healthy workplace culture and regards safety and health management as a core operational foundation. Guided by the vision of “zero occupational accidents,” continuous improvement is driven through the PDCA cycle. Performance indicators are regularly reviewed at Occupational Safety and Health Committee and management review meetings, while worksite self-inspections and audits support risk prevention. The Company focuses on identifying and mitigating potential hazards to prevent accidents, protect employees’ physical and mental health, and ensure stable operations of Company assets. In 2025, no fatalities, no major occupational accidents, and no significant internal audit deficiencies were recorded.

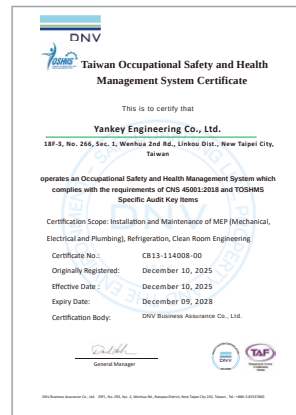
In 2025, the Company completed ISO 45001, ISO 14001, and TOSHMS verification and formally integrated the occupational safety policy into the ESH framework. The management system covers both employees and non-employees across all business units. During the same year, the Company held a supplier conference, where the Chairman led partners in signing a Safety and Health Declaration, demonstrating top management commitment to collaborating with the supply chain to strengthen a safe working environment.

Certificate

CNS 45001: 2018 and TOSHMS



CNS 45001: 2018 and TOSHMS



Signing of the Safety and Health Declaration at the Supplier Conference

Chairman endorses with signature



Suppliers endorse with signatures



Workers Covered by OSH Management System

Year	Inspection Type	Headcounts	Percentage	Management System / Regulations
2025年	Internal personnel	702	91.17%	ISO 45001
	External personnel	68	8.83%	
2024年	Internal personnel	587	94.52%	
	External personnel	34	5.48%	
2023年	Internal personnel	479	91.06%	
	External personnel	47	8.94%	

Note : Data range include employees and contract workers

2025 Worksite Spot Inspection

Audit month	Jan.	Feb.	Mar.	Apr.	May.	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Total
Audit sessions	3	4	3	6	4	2	4	4	3	2	4	4	43

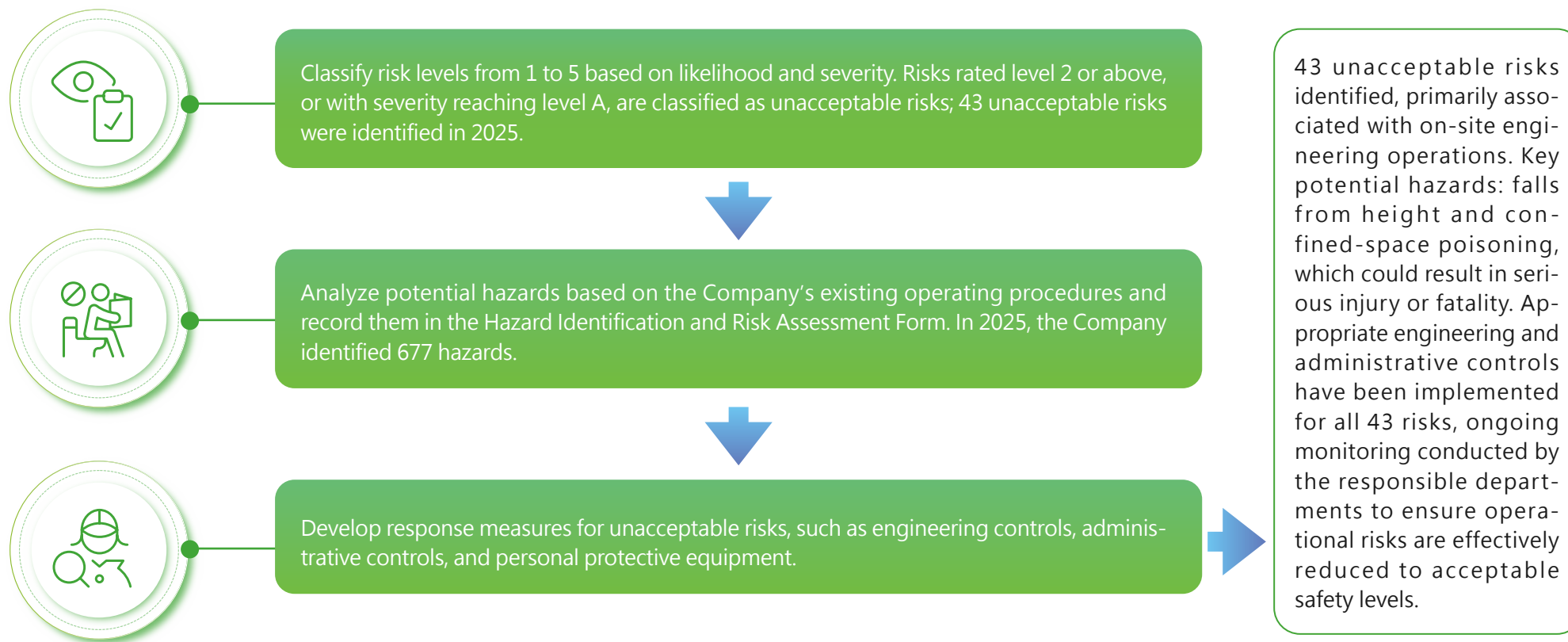
4.5.2 Occupational Safety and Health Hazard Identification and Disaster Prevention

To meet occupational safety and health (OSH) management system requirements, the Company has established management procedures and OSH manuals. Disaster prevention is implemented through daily safety training, project coordination, and diversified communication channels to protect workplace safety.

The Company respects employees' right to withdraw from unsafe work. Employees who identify conditions that may pose a risk of injury or illness may leave the work area to protect their safety without fear of retaliation or adverse treatment. We also maintain transparent communication, grievance, and protection mechanisms and promote safety proposal selection, to encourage proactive reporting of safety concerns. These efforts help foster a culture that shifts from passive compliance to active safety stewardship, supporting our commitment to a safe and sustainable workplace.

● Hazard identification and risk assessment

The Company applies the Hazard Identification and Risk Assessment Management Procedure across office and worksite operations, establishing response measures and performance review mechanisms.



● Accident Investigation

The Incident Investigation Management Procedure ensures root-cause analysis and prevention of recurrence. Emergency response prioritizes rescue and medical treatment. All incidents are analyzed for direct and indirect causes, with corrective measures implemented to reduce recurrence.

● Accident Process Flow

1 Emergency response

- Emergency response team maintain on-site control, prevents secondary hazards.
- Assist injured persons with necessary first aid and medical treatment.
- Except for essential rescue or emergency care, maintain the site intact.

4 Corrective action and tracking

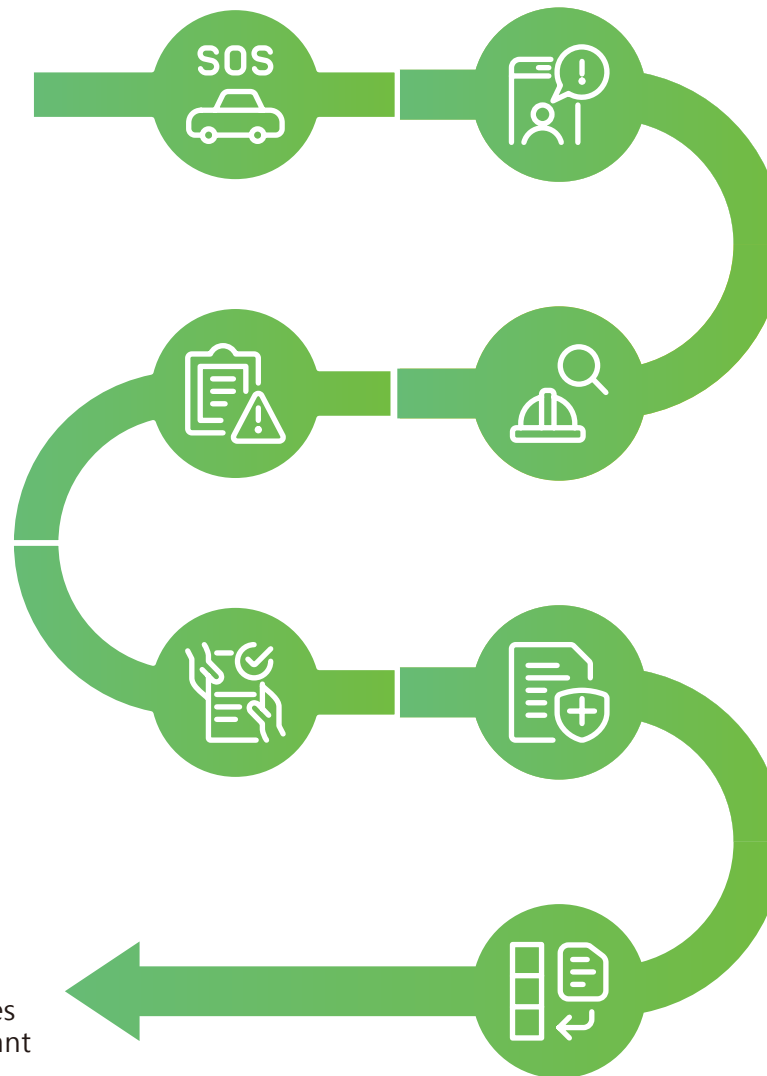
- Supervisors define corrective and preventive measures
- OSH personnel track implementation of improvement

5 Injury leave / occupational accident determination

Employees injured at work or from commuting accidents, requiring leaves, shall apply for occupational injury leave with supporting documents (investigation report, diagnosis report issued by physicians) reviewed by OSH department.

7 Closure and archiving

- Confirm completion of corrective measures
- Investigation Report signed by all relevant personnel, archived



2 Notify and report

- Immediate verbal notification to supervisors.
- Safety personnel or injured party report within 8 hours via 7.1 Accident Notification Form
- Major accidents reported to authorities within 8 hours (<https://insp.osha.gov.tw/lab-cbs/dis0001.aspx>)

3 Investigation

Investigation conducted by injured person, supervisor, labor representative, and safety personnel; record all details via form 7.2 Accident Investigation Report.

6 Insurance claims

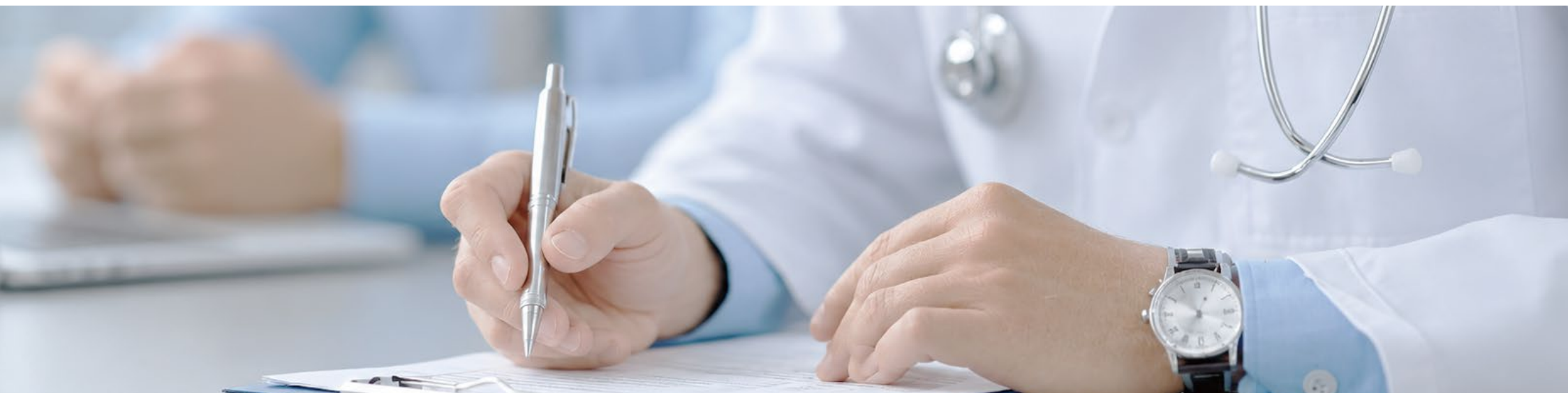
- HR supports labor and group insurance claims
- Management Department determine if the case qualifies for filing engineering insurance claim; support as needed.

4.5.3 Occupational Health Services and Health Promotion

The Company prioritizes employees' physical and mental health by addressing workplace stress, risk exposure, and conditions affecting well-being. Series of occupational health services are implemented and reviewed annually, as the Company recognize its importance. Overall measures are as follows:

Item	Description	2025 Results
Health examinations	• All-company: annual. • Advanced hospital-based: biennial. • NT\$1,000 subsidy after 1 month employment	Examination rate 99%
On-Site Health Services	• With Physicians: 4 sessions/year • With nurses: 4 sessions/month • Health protection plans under OSH Act	12 interviews, 145 participants
Personal Protection	• NT\$2,000 safety shoe subsidy: annually • Free personal protective equipment (safety harness, helmets, reflective vests) • Free employee uniforms (total 4 long/short-sleeved shirts per person per year).	PPE distribution 100%
Work Environment Monitoring	• CO₂ and Illuminance: semiannual Drinking water quality and E. coli contamination: quarterly	PPE distribution 100%
Friendly Work Environment and First-Aid Facilities	• First-aid kits, AEDs, trained personnel; nursing rooms	Fully compliant

On-site Health Service Interview				
Category / visits	Q1	Q2	Q3	Q4
Voluntary health consultation	1	1	5	0
Abnormal new-employee physical examination	5	11	13	1
Abnormal routine health examination	13	16	6	14
Occupational injury / official injury	2	2	5	6
Frequent sick leave	5	1	1	1
Unlawful infringement	0	0	2	3
Ergonomic hazards	0	0	0	5
Abnormal overwork load	0	0	3	5
Maternity health protection	6	2	0	7
Middle-aged and elderly worker suitability assessment	0	0	0	3
Subtotal	32	33	35	45
Total	145			



Yankey Engineering Worker Health Promotion



Health Services

- Conduct employee health risk assessment and management, including prevention of occupational injuries and diseases
- Promote health programs and support employees' physical and mental well-being
- Perform regular health examinations, analyze abnormal rates, and provide health education and lectures
- Provide 1-on-1 on-site consultations to support employee stress management



Health Education

- Deliver health-promotion training, including abnormal workload, sexual harassment prevention, workplace unlawful infringement, and related courses
- Promote health education and strengthen employee safety awareness



Healthy Work Environment

- Maintain a safe working environment and protect employee health
- Conduct workplace hazard assessments and provide improvement recommendations

Health promotion achievements

Health Classification and Tracking Management

The Company has established a comprehensive Health Classification and Tracking Management, systematically consolidating new-employee and periodic health examination reports into digital records. Based on examination results, employees are classified through precise grading and analytical evaluation. Those assessed as Grade 3 or above, or with significant abnormalities, are designated as priority monitoring cases. Through one-on-one consultations and interviews with on-site medical personnel, personalized health education and guidance are provided, with follow-up visits recommended as needed. This ensures that high-risk employees receive timely medical support and appropriate professional referral.

2025 results: employees examined (569), employees classified as Grade 4 abnormalities (7), reduced from 12 in 2023 (approximately 42% reduction).

《Four OSH Protection Programs》

To comply with the Occupational Safety and Health Act and establish a comprehensive workplace protection framework, the Company implements the “Four OSH Protection Programs,” covering ergonomic hazard prevention, abnormal workload-related disease prevention, prevention of unlawful infringement during duty, and maternity health protection. Through risk identification, workplace improvement, and professional medical consultation, the Company proactively mitigates potential risks and ensures both physical and psychological protection for employees.

To ensure effective management, implementation progress and improvement outcomes are regularly submitted to the OSH Committee for review and tracking, ensuring all protective measures are effectively executed and continuously improved.

2025 results: work overload and pending interview (5), musculoskeletal (6), maternity (9 pregnant + 3 postpartum), unlawful infringement (2).

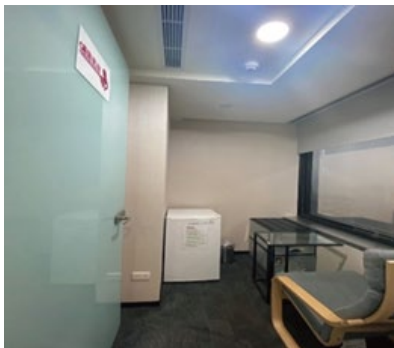
All assessments and health education guidance conducted for the abovementioned programs, are documented in on-site nurse interview records. Follow-up actions are coordinated by the OSH department, included in annual key management list, with ongoing monitoring of employees' health and work conditions, to ensure the effective implementation of improvement measures.

To prevent workplace misconduct, the Company continues to provide training on workplace violence prevention, sexual harassment prevention, and gender equality awareness. For employees unable to attend the scheduled training sessions, a dedicated follow-up mechanism has been established, with make-up training planned for completion by the first half of the following year to achieve full employee training coverage.

Health Classification and Tracking Management

In response to global aging trends and labor structure transformation, creating an age-inclusive workplace has become increasingly urgent. The Company actively promotes a "Middle-aged and Elderly Worker Adaptation Assessment" program, covering current health conditions, medical histories, and align with workload compatibilities, while providing health consultations and job adjustment recommendations. The goal is to accurately identify physiological and work-environment requirements of middle-aged and elderly employees, adjust and optimize work conditions accordingly. 2025 results: employees completed work adaptation assessments (3), to ensure workplace health and career continuity of experienced talent.

Nursing Room



First-Aid Kit



Location of AED

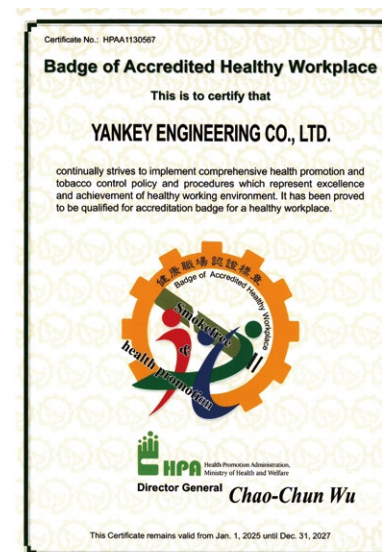


Occupational Health Care



● Certification of Workplace Health Promotion

In recent years, the Company has actively promoted employee well-being through health promotion seminars and activities, earning the Health Promotion Workplace Certification from Taiwan's Health Promotion Administration in 2024.



4.5.4 Worker Participation, Consultation, and Communication in Occupational Safety and Health

The Company has established an Occupational Safety and Health (OSH) Committee. The committee set annual objectives, and serve as the core internal communication hub, enabling timely feedback and alignment with workplace safety needs. To further strengthen proactive engagement, the Company launched Safety Proposal Selection in 2025Q2, encouraging employees to identify potential on-site risks and propose improvement measures. Through a structured proposal and reward mechanism, this initiative transforms passive rule compliance into proactive safety participation, enhancing overall organizational safety resilience.



OSH Committee

Total 8 members, chaired by the General Manager

- Members: department supervisors, occupational safety and health personnel, labor representatives



OSH Meeting

- Review training, health services, audits, incidents, and proposals; report to top management
- Major topics and performance: regularly reported to top management



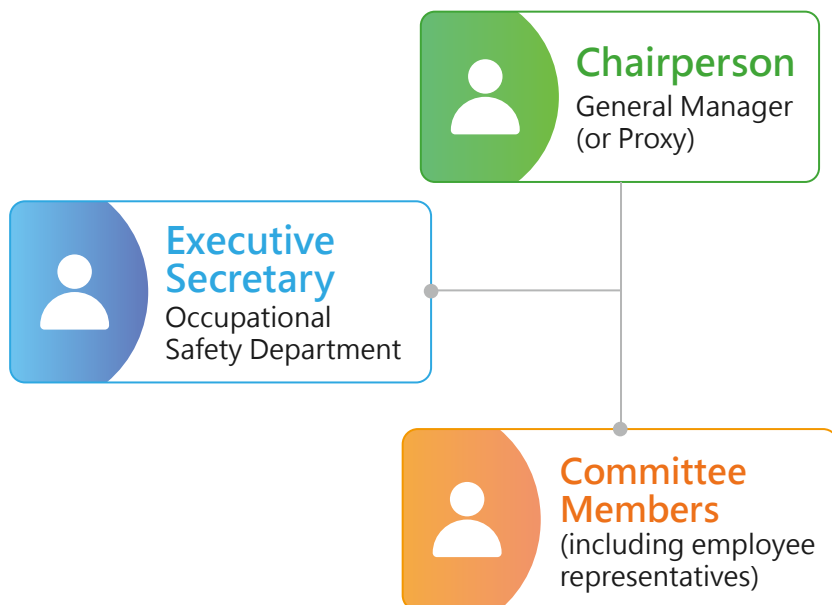
Most Recent Meeting Minutes

- In 2025Q4, evaluated safety proposals (e.g., aerial platform sensors, opening hazard warning lights)
- Enhanced collision prevention for aerial work platforms: install sensors on aerial work platforms to reduce collision risks and project laser warning lights in the operating area to remind nearby workers of traffic routes and hazard areas
 - Enhanced warnings in high-risk opening areas: evaluate the installation of ground-projection warning devices for elevator shafts, floor openings, and other high-risk areas to improve visibility and alertness and reduce fall risks

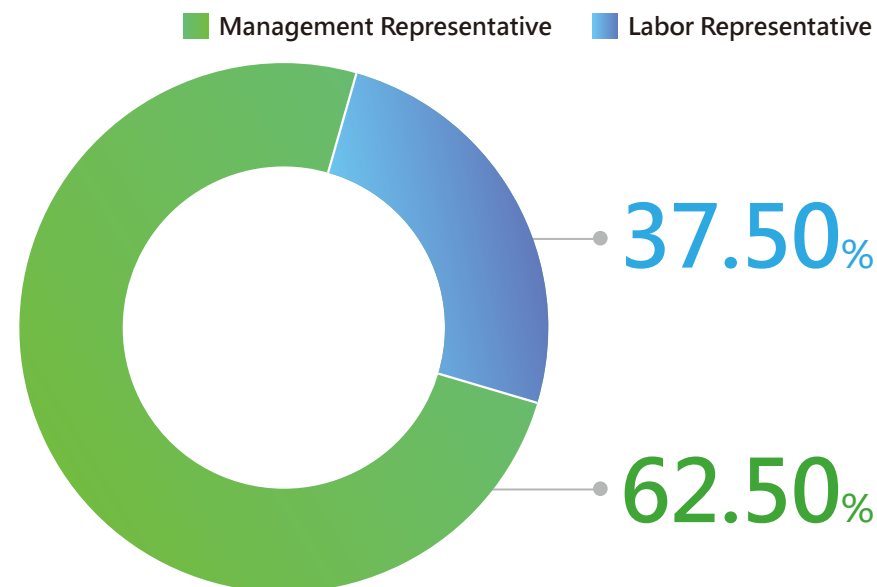
2024 – 2025 Achievement of Occupational Safety Targets

Year	Item	Result	Achievement Status
2024	Prevent heat hazards at worksites	0 cases in 2024	✓
	Prevent fall hazards during aerial work platform operations	0 cases in 2024	✓
	Prevent falls and stepping-through hazards at worksite openings	0 cases in 2024	✓
	Reduce abnormal BMI in employee health examinations: (1) Total weight loss of more than 100 kg in weight-loss competition; (2) Reduce abnormal BMI by 2%	(1) Total weight loss consolidated from all employee: 248 kg (2) Before weight loss: 59% → after weight loss 57%	✓
2025	Completion rate of current-employee health examinations: 90%	Health examination completion rate 99%	✓

Occupational Safety and Health Committee Organization Chart



Occupational Safety and Health Committee



● Duties of Labor Representative



◎ Employee Communication Platforms and Grievance Channels

Meeting	Frequency	Participating Units	Grievance Channels
Labor-Management Meeting	Quarterly	Labor and management representatives	- Employee suggestion mailbox - sexual harassment grievance mailbox - workplace unlawful infringement grievance mailbox - OSH mailbox
Employee Welfare Committee	Quarterly		
Worksite Toolbox Meeting	Daily		
Occupational Safety and Health Committee	Quarterly		
ISO 9001 & 45001 System Management Review Meeting	Annually		
Management Monthly Meeting	Monthly		

Grievance Categories / Channel	Hotline	Mailbox
Employee Suggestion Mailbox	-	YKHR@yankey.com.tw
Sexual Harassment Mailbox	02-26001350#8585 OSH Department	wecare@yankey.com.tw
Workplace Unlawful Infringement Mailbox	02-26001350#8585 OSH Department	wecare@yankey.com.tw
Occupational Safety Department Mailbox	-	OSHA@yankey.com.tw



Transitioning From Post-Event Corrective Action to Pre-Event Prevention

The Company recognizes frontline operational experience as critical to safety management. Since 2025Q2, the Company started to drive Safety Proposal Selection to establish a sustainable safety improvement mechanism and encourage employees to proactively identify risks and propose innovative solutions. The Company will continue optimizing the proposal review and reward system to ensure effective implementation of viable safety measures, transforming frontline insights into practical protection capabilities and strengthening a safer workplace environment.

Project Name	Safety Proposal Selection
Purpose	• Improve OSH management performance • Promote sustainable safety improvement mechanism • Provide friendly and secure working environment for employee
Proposal Content	• Safety improvement reports • Innovative safety proposals • Occupational accident case sharing
Reward Mechanism	• Selection held once per quarter, result announced before 20th of next month; prizes: • Gold: NT\$3,600 • Silver: NT\$2,000 • Bronze: NT\$1,000 • Best Participant (5) : NT\$500 Carrefour Gift Voucher
2025 Results	11 proposals received as of 2025 year-end, 4 were applied to project procedures



4.5.5 Occupational Safety and Health Education and Training

As a member of the engineering industry, the Company recognizes that safety awareness is critical to employee health and safety. It prioritizes OSH education and training to strengthen employee safety knowledge. To prevent accidents, the Company invests in training programs provided free of charge. Through training, employees learn safety rules, operating procedures, and proper use of equipment, while developing safe work behaviors. Post-training surveys are conducted to evaluate learning effectiveness. Training results for the year:

2025 Occupational Safety and Health Education and Training				
Safety and Health Training	Course name	Training hours	Participants	Total hours (persons × hours)
Safety and Health Education	OSH Orientation: New Employee	3	218	654
	Safety Disseminate: Hoisting Operation	0.5	137	68.5
	Operation Disseminate: Excavation	0.5	120	60
	Safety Disseminate: Mobile Ladder and Stepladder	0.5	139	69.5
	Safety Disseminate: Scaffold Operation	0.5	114	57
	Inspection: Automatic Mobile Crane	0.5	145	72.5
	Safety Disseminate: Forklift Operation	0.5	139	69.5
	Safety Disseminate: Aerial Work Platform	0.5	34	17
	Introduction to OSH Management System	2	130	260
Disaster Prevention / Emergency Response	Earthquake Life-Saving Drill: Drop, Cover, Hold On	0.5	147	73.5
	Emergency Evacuation Drill: Linkou office	3	26	78
	Face to Face Training: CPR+AED course	1.5	12	18
Health Promotion and Occupational Disease Prevention	Heat Hazard Prevention: High Temperature Outdoor Work	1	162	162
	Safety Disseminate: Heat Hazard	0.5	138	69
Human Rights and Friendly Work Environment	Management Training: Zero Tolerance for Unlawful Infringement	1.5	117	216
	Employee Training: Prevention of Unlawful Infringement	1.5	144	669
	Face to Face Training: Unlawful Infringement - Sexual Harassment Prevention	1.5	446	175.5
Total			2,288	2,789

🕒 Digital OSH Resources

The Company promotes digital learning to overcome time and location constraints, integrating OSH knowledge into daily communication.

《OSH Express》

An illustrated e-newsletter covering ergonomics, seasonal health topics, and occupational injury cases. 11 issues were published in 2025, strengthened safety awareness and risk identification.

[Link: OSH e-Express](#)



《YouTube Safety Video》

The Company produced series of occupational safety promotional videos, to replace traditional lecture-based training with real worksite scenario simulations to clearly demonstrate safety requirements across various operations. Through realistic reenactments and in-depth analysis of risk scenarios, employees can more intuitively understand key protection measures.

These initiatives aim to strengthen employees' awareness of safety rules and enhance front-line risk anticipation, ensuring effective implementation of safety practices. The Company will continue advancing digital training by regularly uploading and updating promotional videos to maintain a zero-incident workplace. As of 2025, 10 new videos were released, planning in progress for upcoming videos.

[Link: YouTube Video List](#)



4.5.6 Occupational Safety Management of Suppliers / Contractors

The Company extends OSH management across the supply chain by establishing safety standards for suppliers and contractors to ensure compliance with regulations and internal requirements.

Fire Response Team Training



CPR + AED Operational Training



Prevention of Unlawful Infringement - Sexual Harassment Prevention



Management Stage	Measures
Disseminate: Pre-Construction and End of Contract Period	• Sign the Safety and Health Policy • Hold pre-construction safety and health meetings • Conduct pre-construction hazard communication education and training and training
On-Site Inspection, Evaluation, and Improvement Tracking	• Occupational safety units conduct on-site spot inspections. • Daily toolbox meetings, daily closing meetings, and monthly coordination meetings strengthen communication. • Contractor chemical management standards: contractors are strictly required to ensure that chemicals brought to the site (such as adhesives, cutting oil, paint, and E-POXY) have GHS hazard labels on original containers or secondary containers, and Safety Data Sheets (SDS) must be posted at the construction site.
Performance Evaluation and Qualification Control	• Supplier/contractor qualifications determined per evaluation • Provide guidance and tracks improvements for deficiencies • Fail to complete effective remediation: supplier's/contractor's eligibility review • Severe violations: may result in supplier status disqualification and termination of future business



4.5.7 Occupational Accident Management

The Company operates an occupational accident management system aligned with OSH requirements. Through regular training, potential risks and unsafe behaviors are identified and corrected early. Safety is prioritized over speed, and employees must follow standard procedures. Emergency response plans and communication networks ensure immediate reporting. Accident investigations focus on root cause analysis and preventive measures to reduce recurrence and risks for both employees and contractors.

Occupational accident rates have steadily declined over the past three years, demonstrating effective OSH management.

Employee Occupational Injury and Disease				
Statistics / Year		2023	2024	2025
Total working hours		1,040,621	1,192,558	1,459,076
Occupational Fatalities	Number	0	0	0
	Rate	0	0	0
Severe injuries	Number	1	0	0
	Rate	0.2157	0	0
Recordable injuries	Number	3	3	1
	Rate	0.5766	0.5031	0.1370
Occupational Diseases	Number	0	0	0
	Rate	0	0	0
Recordable Diseases	Number	0	0	0
	Rate	0	0	0

Note: Rates based on 200,000 working hours

Non-Employees (Contract Personnel) - Occupational Injury and Disease				
Category / Year		2023 (47 persons)	2024 (34 persons)	2025 (68 persons)
Total working hours		46,624	34,277	67,184
Occupational Fatalities	Number	0	0	0
	Ratio	0	0	0
Severe injuries	Number	0	0	0
	Ratio	0	0	0
Recordable injuries	Number	0	0	0
	Ratio	0	0	0
Occupational Diseases	Number	0	0	0
	Ratio	0	0	0
Recordable Diseases	Number	0	0	0
	Ratio	0	0	0

Note: Non-employee data available since 2023; working hours estimation: headcount × workdays × 8 ÷ 2 (not every headcount works full 12 months, due to project periods).

Recordable Occupational Injury				
Type / Year	2023	2024	2025	Hazard & Improvement
Falls	3	1	1	1. Promote: handrail and stair safety 2. Promote: no-phone while walking 3. Promote: uneven surface awareness 4. Implement: warning sign for max. height limit at vehicle/truck entrance/exit; check and improve deformation of drainage covers 5. Implement: passage inspection and avoid improper storage
Caught-in / Pinched	0	1	0	Fire door safety: remain closed; caution for hand injuries from door pinch points
Electric Shock	0	0	0	Separate pedestrian and vehicle routes; install warning lights on forklifts
Collision	0	0	0	Proper lifting equipment required
Crushing Injury	0	1	0	Proper lifting equipment required
Traffic Accidents	18	9	6	Encourage public transportation for commuting; defensive driving training required for all personnel and employees involved in commuting disasters
Occupational Disease Overwork	0	0	0	Workload monitoring and health management plan; (monthly overwork assessments, health guidance, workload adjustments for employees working overtime)



Occupational Accidents							
Item	2023		2024		2025		Description
Gender	Male	Female	Male	Female	Male	Female	Gender of injured persons
Number of Occupational Injury Victims	2	1	3	0	1	0	Work-related occupational accidents, excluding traffic accidents
Annual Total Working Hours	1,040,621		1,192,558		1,459,076		Sum of total working hours from January to December
Injury Rate (IR)	0.3844	0.1920	0.5031	0	0.1371	0	IR = (number of occupational accidents / annual total working hours) × 200,000
Total Lost Workdays	31		29		10		Total workdays lost from all injured persons
Total Working Days (Annual)	115,167		133,852		159,192		Total monthly working days from January to December
Lost Day Rate (LDR)	53.8349		43.3314		12.5634		LDR = (total lost workdays / annual total working days) × 200,000
Occupational Disease (Fainting)	0	0	0	0	0	0	Number of occupational disease cases (suspected overwork causing fainting at workplace)
Occupational Disease Rate (ODR)	0	0	0	0	0	0	ODR = (total occupational diseases / annual total working hours) × 200,000

Appendices 05



GRI Sustainability Reporting Standards Index

Statement of use: Yankey Engineering Co., Ltd. has reported the information for the period from January 1 to December 31, 2025 in accordance with the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standards: No GRI Sector Standards are currently applicable to the Company.

Note: Topics marked with * are material topics.

Topic	Disclosure Item	Description	Section	Page	Omission / Remarks
GRI 2: General Disclosures 2021					
Organization and reporting practices	2-1	Organizational details	1.1 About Yankey Engineering	17	-
	2-2	Entities included in the organization's sustainability reporting	Editorial Policy	7	-
	2-3	Reporting period, frequency and contact point	Editorial Policy	8	-
	2-4	Restatements of information	Editorial Policy	8	-
	2-5	External assurance / verification	Editorial Policy	6	-
Activities and workers	2-6	Activities, value chain and other business relationships	1.1 About Yankey Engineering	25	-
	2-7	Employees	3.1 Workforce Structure	65	-
	2-8	Non-employee workers	3.1 Workforce Structure	65	-
Governance	2-9	Governance structure and composition	1.2 Governance Practices	27	-
	2-10	Nomination and selection of the highest governance body	1.2 Governance Practices	28	-
	2-11	Chair of the highest governance body	1.2 Governance Practices	28	-
	2-12	Role of the highest governance body in overseeing impact management	1.2 Governance Practices 1.3 Risk Management and Climate Change Response	26/36	-
	2-13	Responsible party for impact management	1.2 Governance Practices 1.3 Risk Management and Climate Change Response	26/36	-
	2-14	Role of the highest governance body in sustainability reporting	1.1 About Yankey Engineering	22	-
	2-15	Conflicts of interest	1.2 Governance Practices	29	-

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Topic	Disclosure Item	Description	Section	Page	Omission / Remarks
GRI 2: General Disclosures 2021					
Governance	2-16	Communication of material matters	1.2 Governance Practices	29	-
	2-17	Collective knowledge of the highest governance body	1.2 Governance Practices	30	-
	2-18	Performance evaluation of the highest governance body	1.2 Governance Practices	29	-
	2-19	Remuneration policies	1.2 Governance Practices	32	-
	2-20	Process to determine remuneration	1.2 Governance Practices	32	-
	2-21	Total annual remuneration ratio	-	-	-
Strategy, policies and practices	2-22	Statement on sustainability development strategy	Message from the Management	2	-
	2-23	Policy commitments	Message from the Management 1.1 About Yankey Engineering	2/18	-
	2-24	Incorporation of policy commitments	Message from the Management 1.1 About Yankey Engineering	2/18	-
	2-25	Processes to remediate negative impacts	1.2 Governance Practices 1.3 Risk Management and Climate Change Response	29/34	-
	2-26	Mechanisms for seeking advice and raising grievances	1.2 Governance Practices	31	-
	2-27	Compliance with laws and regulations	1.5 Regulatory Compliance	45	-
	2-28	Membership of associations	1.1 About Yankey Engineering	24	-
Stakeholder engagement	2-29	Approach to stakeholder engagement	Stakeholder Communication and Material Topic Identification	9	-
	2-30	Collective bargaining agreements	3.2 Talent Fit and Competence	84	-

Statement of use: Yankey Engineering Co., Ltd. has reported the information for the period from January 1 to December 31, 2025 in accordance with the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standards: No GRI Sector Standards are currently applicable to the Company.

Note: Topics marked with * are material topics.

Topic	Disclosure Item	Description	Section	Page	Omission / Remarks
GRI 3: Material Topics 2021					
Material topics	3-1	Process to determine material topics	Stakeholder Communication and Material Topic Identification	13	-
	3-2	List of material topics	Stakeholder Communication and Material Topic Identification	15	-
Information Security					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.6 Information Security	46	-
Economic Aspect					
Economic Performance					
GRI 3: Material Topics 2021	3-3	Management of material topics	2.3 Operating Performance	56	-
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed by the organization	2.3 Operating Performance	58	-
	201-2	Financial implications and other risks and opportunities due to climate change	1.3 Risk Management and Climate Change Response	39	-
	201-3	Defined benefit plan obligations and other retirement plans	3.2 Talent Fit and Competence	73	-
Social Engagement					
GRI 201: Economic Performance 2016	203-1	Infrastructure investments, development and impacts of supported services	3.3 Social Engagement	86	-

Statement of use: Yankey Engineering Co., Ltd. has reported the information for the period from January 1 to December 31, 2025 in accordance with the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standards: No GRI Sector Standards are currently applicable to the Company.

Note: Topics marked with * are material topics.

Topic	Disclosure Item	Description	Section	Page	Omission / Remarks
Environmental Aspect					
Biodiversity					
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	4.4 Biodiversity	100	-
	101-2	Management of biodiversity impacts	4.4 Biodiversity	102	-
Energy Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.1 Energy Conservation and Carbon Reduction	88	-
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.1 Energy Conservation and Carbon Reduction	91	-
	302-2	Energy consumption outside of the organization	-	-	Information unavailable/incomplete. External energy consumption includes up-stream and downstream value-chain energy use, which Yankey is unable to obtain.
	302-3	Energy intensity	4.1 Energy Conservation and Carbon Reduction	92	-
	302-4	Reduction of energy consumption	4.1 Energy Conservation and Carbon Reduction	96	-
	302-5	Reductions in energy requirements of products and services	-	-	Not disclosed; as an engineering service provider, energy use of products and services is currently not measurable

Statement of use: Yankey Engineering Co., Ltd. has reported the information for the period from January 1 to December 31, 2025 in accordance with the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standards: No GRI Sector Standards are currently applicable to the Company.

Note: Topics marked with * are material topics.

Topic	Disclosure Item	Description	Section	Page	Omission / Remarks
Water and Effluents					
GRI 303: Water and Effluents 2018	303-3	Water intake	4.2 Water Resource Management	97	-
	303-4	Water discharge	4.2 Water Resource Management	97	-
	303-5	Water consumption	4.2 Water Resource Management	97	-
Greenhouse Gas (GHG) Emissions					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.1 Energy Conservation and Carbon Reduction	89	-
GRI 305: Emissions 2016	305-1	Direct (Scope 1) Energy GHG emissions	4.1 Energy Conservation and Carbon Reduction	93	-
	305-2	Indirect (Scope 2) Energy GHG emissions	4.1 Energy Conservation and Carbon Reduction	93	-
	305-3	Other indirect (Scope 3) Energy GHG emissions	4.1 Energy Conservation and Carbon Reduction	93	-
	305-4	GHG emissions intensity	4.1 Energy Conservation and Carbon Reduction	94	-
	305-5	Reduction of GHG emissions	4.1 Energy Conservation and Carbon Reduction	96	-
	305-6	Emissions of ozone-depleting substances	-	-	Not applicable / Yankey does not emit ozone-depleting substances.
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	-	-	Not applicable / Yankey does not emit gases such as nitrogen oxides or sulfur oxides.

Statement of use: Yankey Engineering Co., Ltd. has reported the information for the period from January 1 to December 31, 2025 in accordance with the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standards: No GRI Sector Standards are currently applicable to the Company.

Note: Topics marked with * are material topics.

Topic	Disclosure Item	Description	Section	Page	Omission / Remarks
Waste					
GRI 306: Waste 2020	306-3	Waste generated	4.3 Waste Management	98	-
Supplier Environmental Assessment					
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers screened using environmental criteria	2.1 Supply Chain Sustainability	52	-
	308-2	Negative environmental impacts in the supply chain and actions taken	2.1 Supply Chain Sustainability	53	-
Social Aspect					
Employment Relations					
GRI 3: Material Topics 2021	3-3	Management of material topics	3. Social Care	60	-
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	3.1.2 Employee Statistics	67	-
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	3.2 Talent Fit and Competence	72	-
	401-3	Parental leave	3.2 Talent Fit and Competence	71	-
TWSE Requirement		Full-time non-managerial employee salary for the past two years	3.2 Talent Fit and Competence	70	-

■ **Statement of use:** Yankey Engineering Co., Ltd. has reported the information for the period from January 1 to December 31, 2025 in accordance with the GRI Standards.

■ **GRI 1 used:** GRI 1: Foundation 2021

■ **Applicable GRI Sector Standards:** No GRI Sector Standards are currently applicable to the Company.

■ **Note:** Topics marked with * are material topics.

Topic	Disclosure Item	Description	Section	Page	Omission / Remarks
Labor/management relations					
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	3.2 Talent Fit and Competence	83	-
Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.5 Workplace Safety	104	-
GRI 403: Occupational Health and Safety 2018 - Management Approach	403-1	Occupational health and safety management system	4.5 Workplace Safety	105	-
	403-2	Hazard identification, risk assessment, and incident investigation	4.5 Workplace Safety	107	-
	403-3	Occupational health services	4.5 Workplace Safety	109	-
	403-4	Worker participation, consultation, and communication on occupational health and safety	4.5 Workplace Safety	114	-
	403-5	Worker training on occupational health and safety	4.5 Workplace Safety	114	-
	403-6	Promotion of worker health	4.5 Workplace Safety	111	-
	403-7	Prevention and mitigation of impacts directly linked by business relationships	4.5 Workplace Safety	121	-
GRI 403: Occupational Health and Safety 2018 - Management Approach	403-8	Workers covered by an occupational health and safety management system	4.5 Workplace Safety	106	-
	403-9	Work-related injuries	4.5 Workplace Safety	123	-
	403-10	Work-related ill health	4.5 Workplace Safety	124	-

Statement of use: Yankey Engineering Co., Ltd. has reported the information for the period from January 1 to December 31, 2025 in accordance with the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standards: No GRI Sector Standards are currently applicable to the Company.

Note: Topics marked with * are material topics.

Topic	Disclosure Item	Description	Section	Page	Omission / Remarks
Talent Development and Retention					
GRI 3: Material Topics 2021	3-3	Management of material topics	3. Social Care	60	-
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	3.2 Talent Fit and Competence	74	-
	404-2	Programs for upgrading employee skills and transition assistance programs	3.2 Talent Fit and Competence	74	-
	404-3	Percentage of employees receiving regular performance and career development reviews	3.2 Talent Fit and Competence	82	-
Employee diversity and equal opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	1.2 Governance Practices 3.1 Workforce Structure	28/66	-
Supplier Social Assessment					
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers screened using social criteria	2.1 Supply Chain Sustainability	52	-
	414-2	Negative social impacts in the supply chain and actions taken	2.1 Supply Chain Sustainability	53	-

A2: ISO 9001:2015 Management System Certificates

Bureau Veritas Certification



洋基工程股份有限公司
 新北市林口區文化二路一段266號18F-3

Bureau Veritas Certification Holding SAS - UK Branch
 證明上述單位之管理系統業經評審並確認符合下列管理系統標準要求

ISO 9001:2015
 管理系統驗證範圍

提供設計、顧問、安裝管理及維護管理下列設備：
 加熱、通風、空調、冷凍及清淨室工程。

初始驗證起始日:	20-09-1999
上一驗證週期有效日:	10-03-2024
驗證/重新驗證稽核日:	31-01-2024
驗證/重新驗證週期起始日:	22-03-2024
在證書持有者之管理系統持續滿足要求的運作條件下,本證書維持有效至:	10-03-2027

證書編號: TW007192 版本: 1 發行日期: 22-03-2024




Signed on behalf of BVCH SAS UK Branch
 驗證機構地址: 5th Floor, 66 Prescott Street, London, E1 8HG, United Kingdom
 台灣辦公室地址: 3F-B, No. 16, Nanjing E. Rd., Sec. 4, Songshan Dist., Taipei 105, Taiwan

請進一步瞭解驗證範圍、證書效期及管理系統要求之適用範圍時,請致電: +886 2 2570 7655
 UKAS Certificate Template Single Site Rev.4.1

28 Aug 2023



Bureau Veritas Certification



YANKEY ENGINEERING CO., LTD.
 18F-3, NO. 266, SEC. 1, WUNHUA 2ND RD., LINKOU DIST., NEW TAIPEI CITY 244022, TAIWAN (R.O.C.)

Bureau Veritas Certification Holding SAS - UK Branch certifies that the Management System of the above organisation has been audited and found to be in accordance with the requirements of the management system standards detailed below

ISO 9001:2015
 Scope of certification

PROVISION OF THE DESIGN, CONSULTANT, INSTALLATION MANAGEMENT AND MAINTENANCE MANAGEMENT OF HVAC (HEATING, VENTILATION AND AIR CONDITIONING), REFRIGERATION, CLEAN ROOM ENGINEERING.

Original cycle start date:	20-09-1999
Expiry date of previous cycle:	10-03-2024
Certification / Recertification Audit date:	31-01-2024
Certification / Recertification cycle start date:	22-03-2024
Subject to the continued satisfactory operation of the organisation's Management System, this certificate expires on:	10-03-2027

Certificate No.: TW007192 Version: 1 Issue date: 22-03-2024




Signed on behalf of BVCH SAS UK Branch
 Certification Body Address: 5th Floor, 66 Prescott Street, London, E1 8HG, United Kingdom
 Local Office Address: 3F-B, No. 16, Nanjing E. Rd., Sec. 4, Songshan Dist., Taipei 105, Taiwan

Further clarifications regarding the scope and validity of this certificate, and the applicability of the management system requirements, please call: +886 2 2570 7655
 UKAS Certificate Template Single Site Rev.4.1

28 Aug 2023



A2: Management System Certificates



臺灣職業安全衛生管理系統

驗 證 證 書

茲 證 明

洋基工程股份有限公司

新北市林口區文化二路一段 266 號 18 樓之 3

實施之職業安全衛生管理系統符合
CNS 45001:2018 及 TOSHMS 特定稽核重點事項之要求

驗 證 範 圍：機電系統（機械、電氣與管路）、
冷凍設備及無塵室工程之安裝與
維護

證 書 編 號：CB13-114008-00

初次登錄日期：中華民國 114 年 12 月 10 日

生 效 日 期：中華民國 114 年 12 月 10 日

有 效 期 限：中華民國 117 年 12 月 09 日

驗 證 機 構：立恩威國際驗證股份有限公司

總經理

立恩威國際驗證股份有限公司，新北市 220 板橋區文化路 2 段 293 號 29 樓，電話：+886-2-82537800

Taiwan Occupational Safety and Health
Management System Certificate

This is to certify that

Yankey Engineering Co., Ltd.

18F-3, No. 266, Sec. 1, Wenhua 2nd Rd., Linkou Dist., New Taipei City,
Taiwan

operates an Occupational Safety and Health Management System which
complies with the requirements of CNS 45001:2018 and TOSHMS
Specific Audit Key Items

Certification Scope: Installation and Maintenance of MEP (Mechanical,
Electrical and Plumbing), Refrigeration, Clean Room Engineering

Certificate No.: CB13-114008-00

Originally Registered: December 10, 2025

Effective Date: December 10, 2025

Expiry Date: December 09, 2028

Certification Body: DNV Business Assurance Co., Ltd.

General Manager



DNV Business Assurance Co., Ltd. 29F1, No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan, Tel.: +886-2-82537800

A2: Management System Certificates

CERTIFICATE



特此授予:

洋基工程股份有限公司

新北市林口區文化二路一段266號18F-3

管理體系符合
ISO 14001:2015
IAF代碼
34

驗證範圍

**提供設計、顧問下列設備：加熱、通風、
空調、冷凍及清淨室工程。**



證書編號: ARES/TW/I2606036E
證書簽發日期: 2025-06-26

證書換發日期: 2026-06-16
證書有效日期: 2028-06-25

每次監督審核時間與上次現場審核時間間隔不得超過12個月，且必須取得ARES簽發的監督審核通過證明以確保證書有效性。



批准:



ARES International Certification Co., Ltd.
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667
www.ares-registration.com

CERTIFICATE



The Governing Board of
ARES International Certification Co., Ltd.
Hereby Grants To:

YANKEY ENGINEERING CO., LTD.

**18F-3, NO.266, SEC.1, WUNHUA 2ND RD., LINKOU DIST.,
NEW TAIPEI CITY, TAIWAN R.O.C.**

Has been assessed and found to be in accordance with the requirements of
standard detailed below

ISO 14001:2015
IAF Code
34

Scope

**SUPPLY THE DESIGN, CONSULTANT, OF HVAC
(HEATING, VENTILATION AND AIR CONDITIONING),
REFRIGERATION, CLEAN ROOM ENGINEERING.**



Certificate No.: ARES/TW/I2606036E
Certificate Issue Date: 2025-06-26

Certificate Renewal Date: 2026-06-16
Registration Expiration Date: 2028-06-25

The time interval between each surveillance audit and the last on-site audit shall not exceed 12 months, and the organization must obtain "surveillance audit approval notification" issued by ARES to ensure the validity of the certificate.



Authorized by:



ARES International Certification Co., Ltd.
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667
www.ares-registration.com

A3: SASB Sustainability Accounting Standards Index - Infrastructure: Engineering & Construction Services

Disclosure Topic	Indicator Code	Disclosure Indicator	Nature	Report Section Reference	Remarks
Project Environmental Impacts	IF-EN-160a.1	Number of incidents of non-compliance with environmental permits, standards, or regulations	Quantitative	1.5 Regulatory Compliance	-
	IF-EN-160a.2	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction	Qualitative	1.1 About Yankey Engineering	-
Structural Integrity and Safety of Buildings	IF-EN-250a.1	Amount of defect- and safety-related rework costs	Quantitative	No safety-related rework costs: 0	
	IF-EN-250a.1	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related rework	Quantitative	Monetary losses from legal proceedings: 0	
Worker Health and Safety	IF-EN-320a.1	1. Total recordable incident rate and fatality rate for direct employees; 2. Total recordable incident rate and fatality rate for contract employees	Quantitative	4.5 Workplace Safety	-
Lifecycle Impacts of Buildings and Infrastructure	IF-EN-410a.1	1. Number of projects certified to a third-party multi-attribute sustainability standard 2. Number of projects actively seeking such certification	Qualitative	N/A. The Company mainly focuses on facility interior construction.	-
	IF-EN-410a.2	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	Qualitative	4.1 Energy and Resource Management	-
Climate Impacts	IF-EN-410b.1	Amount of backlog for hydrocarbon-related projects and renewable energy projects	Quantitative	NA	-
	IF-EN-410b.2	Amount of backlog cancellations associated with hydrocarbon-related projects	Quantitative	NA	-
	IF-EN-410b.3	Amount of backlog for non-energy projects associated with climate change mitigation	Quantitative	NA	-
Business Ethics	IF-EN-510a.1	Number and value of active projects in the 20 countries with the lowest rankings in Transparency International's Corruption Perceptions Index	Quantitative	NA	-
	IF-EN-510a.2	Total amount of monetary losses as a result of legal proceedings associated with charges of bribery/corruption and anti-competitive practices	Quantitative	1.5 Regulatory Compliance; monetary losses: 0	
	IF-EN-510a.3	Description of policies and practices for prevention of (1) bribery/corruption and (2) anti-competitive behavior in the project bidding processes	Qualitative	1.4 Ethical Management; 1.5 Regulatory Compliance	
Activity Metrics	IF-EN-000.A	Projects completed	Quantitative	131 cases	-
	IF-EN-000.B	Projects in backlog	Quantitative	602 cases	-
	IF-EN-000.C	Value of projects in backlog	Quantitative	NT\$41,959,347 thousand	-

A4: IFRS S2 Climate-Related Disclosures Comparison Table

Aspect	Disclosure Item	Corresponding Section	Page
Governance	The role of the governance body in governing climate-related risks and opportunities	1.3 Risk Management and Climate Change Response	34
	The role of management in governing climate-related risks and opportunities	1.3 Risk Management and Climate Change Response	34
Strategy	Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	1.3 Risk Management and Climate Change Response	34
	Information on the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain	1.3 Risk Management and Climate Change Response	34
	Information on the effects of climate-related risks and opportunities on the entity's strategy and decision-making	1.3 Risk Management and Climate Change Response	34
	Climate-related scenario analysis and assessment of climate resilience	1.3 Risk Management and Climate Change Response	34
	Current and anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance, and cash flows	1.3 Risk Management and Climate Change Response	34
Risk Management	Processes for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities	1.3 Risk Management and Climate Change Response	34
Metrics and Targets	Information relevant to cross-industry metric categories	1.3 Risk Management and Climate Change Response	34
	Information on industry-based metrics	1.3 Risk Management and Climate Change Response	34
	Information on targets set for climate-related risks or opportunities	1.3 Risk Management and Climate Change Response	34

A5: TWSE Sustainability Disclosure Indicators for Listed Companies - Other Electronic Industry

No.	Indicator	Indicator Type	Unit	Report Section
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Gigajoules (GJ),Percentage (%)	4.1 Energy Conservation and Carbon Reduction No renewable energy use
2	Total water withdrawal and total water consumption	Quantitative	Thousand cubic meters (m ³)	4.1 Energy Conservation and Carbon Reduction
3	Weight of hazardous waste generated and percentage recycled	Quantitative	Metric tons (t), percentage (%)	4.3 Waste Management
4	Description of occupational injury categories, number of cases, and rate	Quantitative	Rate (%), quantity	4.5 Workplace Safety
5	Product lifecycle management disclosure: including the weight of scrapped products and e-waste and the percentage recycled	Quantitative	Metric tons (t), percentage (%)	4.3 Waste Management No hazardous industrial waste was generated in 2025.
6	Description of risk management related to the use of critical materials	Qualitative description	Not applicable	The Company is an engineering service provider and has no conflict-minerals risk.
7	Total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations	Quantitative	Reporting currency	No related anti-competitive behavior litigation occurred in 2025; total losses were NT\$0.
8	Production volume of major products by product category	Quantitative	Varies by product type	Production volume is not quantifiable; total production value was NT\$19,962,372 thousand.

A6: Climate Information of TWSE/TPEX Listed Companies

Climate-related risks and opportunities for the Company and corresponding response measures

Item	Company Response
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities	Please refer to page 43 of the 2025 Annual Report.
2. Describe how identified climate-related risks and opportunities affect the business, strategy, and finances of the enterprise (short, medium, and long term)	Please refer to page 43 of the 2025 Annual Report.
3. Describe the financial impacts of extreme climate events and transition actions	Please refer to page 43 of the 2025 Annual Report.
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system	Please refer to page 43 of the 2025 Annual Report.
5. If scenario analysis is used to assess resilience to climate-change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	Please refer to page 44 of the 2025 Annual Report.
6. If there is a transition plan for managing climate-related risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks.	Please refer to page 45 of the 2025 Annual Report.
7. If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	No internal carbon pricing is currently used.
8. If climate-related targets have been set, describe the covered activities, greenhouse gas emission scopes, planning timeline, and annual progress. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, describe the source and amount of reduction credits offset or the quantity of RECs.	Please refer to page 46 of the 2025 Annual Report.
9. Greenhouse gas inventory and assurance status, reduction targets, strategies, and specific action plans (also completed in 1-1 and 1-2)	As follows

1-1 GHG Inventory Information

Describe GHG emissions for the most recent two years (metric tons CO₂e), intensity (metric tons CO₂e / NT\$ million), data coverage, and assurance status.

The Company conducts its GHG inventory in accordance with ISO 14064-1:2018. Since 2023, the inventory has been assured by an external third-party verification body. The current inventory boundary covers the parent company only.

GHG Inventory Information					
Category	2024		2025		Assurance body and assurance status description
Scope 1	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e / NT\$ million)	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e / NT\$ million)	
Parent company	83.35	0.0068	82.56	0.0041	
Scope 2	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e / NT\$ million)	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e / NT\$ million)	
Parent company	225.34	0.0183	322.75	0.0162	
Scope 3	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e / NT\$ million)	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e / NT\$ million)	
Parent company	915.07	0.0744	313.78	0.0157	

Note: Individual revenue was NT\$12,305.3 million in 2024 and NT\$19,962.4 million in 2025. Subsidiaries will complete GHG inventories according to the schedule required by the competent authority.

1-2 GHG Reduction Targets, Strategies, and Specific Action Plans

Describe the GHG reduction base year and data, reduction targets, strategies, specific action plans, and progress toward achieving the targets.

Reduction Target	Strategic Actions	Planned Timeline
Headquarters compared with base year 2023 Reduce Scope 1 + Scope 2 GHG emissions by 20% by 2030 Reduce Scope 1 + Scope 2 GHG emissions by 30% by 2040 Achieve net-zero emissions by 2050	1. Purchase infrastructure equipment with eco-labels through green procurement 2. Fully replace refrigeration and air-conditioning systems with Grade 1 energy-efficiency equipment 3. Purchase energy storage and power-regulation systems to improve energy efficiency 4. Increase the renewable energy usage ratio to 30% 5. Purchase green electricity and renewable energy certificates to replace purchased electricity consumption	1. 2025-2030 2. 2025-2030 3. 2027-2030 4. 2030-2040 5. 2030-2050

In 2025, Scope 1 + Scope 2 emissions were 405.31 metric tons CO₂e, an increase compared with 319.94 metric tons CO₂e in 2023, mainly due to increased business operations and inclusion of construction sites in the inventory boundary.

A7: Third-Party Independent Verification Statement - GHG Emission Verification Certificate



聲明書編號: Great-GHGER-26-0502

溫室氣體排放與移除查證聲明書

洋基工程股份有限公司

溫室氣體排放和移除的盤查在以下地點進行：

新北市林口區文化二路一段 266 號 18 樓之 3、20 樓之 4

新竹市東區光復路二段 2 巷 49 之 2 號 4 樓-C1 視訊

台中市南屯區工業區二十一 38 號 視訊

台南市永康區中華路 425 號 17 樓之 2

苗栗縣竹南鎮大埔一街 110 號

台中市大雅區中清路四段 372 號 視訊

高雄市楠梓區後昌路 325 巷旁號

新竹市東區金山十五街 33 號 1F 視訊

嘉義縣太保市東勢寮段 0662-0002 地號-3F 視訊

已根據 ISO 14064-3:2019 於 2026 年 05 月 12、13、18、19 日進行查證，符合以下標準要求：

ISO 14064-1:2018

溫室氣體排放資訊：

直接排放(類別 1)： 82.5643 噸二氧化碳當量；

間接排放(類別 2)： 322.7528 噸二氧化碳當量；

其他間接排放類別(類別 3~類別 6)將於下一頁面表列。

- ❖ 查證目標：格瑞以獨立第三方立場，公正客觀地收集、查證支持溫室氣體主張所揭露之資訊，確保報告資訊符合準確性、完整性、一致性及透明度之準則，且內容無錯誤或遺漏之處。
- ❖ 報導期間：2025 年 01 月 01 日至 2025 年 12 月 31 日。
- ❖ 類別 1 和類別 2 以合理保證等級進行查證，類別 3 和類別 4 以有限保證等級進行查證。
- ❖ 不確定性評估：95%信心水準，總不確定性：-3.27%~+3.27%。
- ❖ 實質性：5%。

總經理 陳文俊

初次發行日期：2024 年 05 月 14 日；最新發布日期：2026 年 06 月 02 日

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This verification statement is invalid without the full scopes, categories, criteria, level of assurance and findings available on the Statement.
Verification Body: Great International Certification Co., Ltd. Address: 4F., No. 28, Dahua 1st St., Dayuan Dist., Taoyuan City 337002, Taiwan (R.O.C.)



Statement No.: Great-GHGER-26-0502

Greenhouse Gas Emission and Removal Verification Statement

YANKEY ENGINEERING CO., LTD.

Greenhouse gas emission and removal verification is conducted at the following location:

18 F.-3 & 20 F.-4, No. 266, Sec. 1, Wenhua 2nd Rd., Linkou Dist., New Taipei City, Taiwan (R.O.C.)

4 F.-C1, No. 49-2, Ln. 2, Sec.2, Guangfu Rd., East Dist., Hsinchu City, Taiwan (R.O.C.) - Remoting

No. 38, 21st Rd., Industrial Zone, Nantun Dist., Taichung City, Taiwan (R.O.C.) - Remoting

17 F.-2, No. 425, Zhonghua Rd., Yongkang Dist., Tainan City, Taiwan (R.O.C.)

No. 110, Dapu 1st St., Zhunan Township, Miaoli County, Taiwan (R.O.C.)

No. 372, Sec. 4, Zhongqing Rd., Daya Dist., Taichung City, Taiwan (R.O.C.) - Remoting

Side No., Ln. 325, Houchang Rd., Nanzi Dist., Kaohsiung City, Taiwan (R.O.C.)

1 F., No. 33, Jinshan 15th St., East Dist., Hsinchu City, Taiwan (R.O.C.) - Remoting

3 F., Plot No. 0662-0002, Dongshilliao Sec., Taibao City, Chiayi County, Taiwan (R.O.C.) - Remoting

Verification on MAY 12, 13, 18, 19, 2026 in accordance with ISO 14064-3:2019 and qualification granted: **ISO 14064-1:2018**

Greenhouse gas emission information:

Direct emissions (Category 1): 82.5643 metric tonnes of CO₂ equivalent (CO₂-e);**Indirect emissions (Category 2): 322.7528 metric tonnes of CO₂ equivalent (CO₂-e);****Other selected indirect emission categories (Categories 3-6) are listed on the table in the following pages.**

- ❖ Verification objectives: GREAT, as an independent third party, will objectively and impartially collect and verify the information disclosed to support the greenhouse gas claims, ensuring that the reported information meets the standards of accuracy, completeness, consistency and transparency, and that the content is free of errors or omissions.
- ❖ Reporting period: January 1, 2025 to December 31, 2025.
- ❖ Categories 1 and 2 are verified at reasonable assurance level.
- ❖ Categories 4 are verified at limited assurance level.
- ❖ Uncertainty assessment 95% confidence level: Total uncertainty: -3.27% to +3.27%.
- ❖ Materiality: 5%.

W. J. Chen, Managing Director

Initial Issuance Date: MAT 14, 2024 Latest Issuance Date: JUNE 02, 2026

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This verification statement is invalid without the full scopes, categories, criteria, level of assurance and findings available on the Statement.
Verification Body: Great International Certification Co., Ltd. Address: 4F., No. 28, Dahua 1st St., Dayuan Dist., Taoyuan City 337002, Taiwan (R.O.C.)

2025 Sustainability Report

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2025



YANKEY Engineering Co., Ltd.